



**OFFICE OF THE COMMISSIONER OF CUSTOMS
NO. 1, WILLIAMS ROAD, CANTONMENT, TIRUCHIRAPALLI-1**

C.No.VIII/22/17/2013-CUS.IAD

Dated: 24.08.2015

Public Notice No. 15 / 2015

Sub: Computerized Processing of Bills of Entry under the Indian Customs EDI System - Imports (ICES –I) at ICD, Pullichapallam-reg.

It is brought to the notice of all the Importers / CHAs and members of the Trade that computerised processing of Bills of Entry under EDI system will commence on **26.08.2015 at ICD, Pullichapallam** in respect of **Imports.**

1. Under the EDI-System, the Bill of Entry shall be filed electronically and shall be processed online in an automated computerized environment. Certain declarations and certificates etc. in original wherever required shall continue to be attached with 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. The instructions regarding the same have already been issued by the Office of the Assistant Commissioner of Customs, Cuddalore.

1.1 Registration of IE-Code of the Importer

(i) IE-Code is being issued to the importers by DGFT, details of which are transmitted online to the Indian Customs EDI-System (ICES) on 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) In case the IE-Code is registered for exports the same shall hold good for imports also. The DGFT has notified certain generic Codes for certain classes of importers in the EXIM Policy and exempted them from taking a specific IE Code. Such importers should use respective codes for filing the Bill of Entry. However, if an importer do not fall in the exempted category and also do not hold specific IE Code, he should use the Code 0100000053 for personal effects and “0100000001” for all other imports. In such cases the Bill of Entry shall automatically appear on the computer screen of the concerned Assistant / Deputy Commissioner for online approval.

1.2 Registration of 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.

1.3 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 1.0 or ICES 1.5 is operational.

No re-registration is required in case the agency is already registered at any existing Customs location where ICES 1.0 or ICES 1.5 is operational.

1.4 Exchange Rates of un-notified currencies

The ICES maintains exchange rates in respect of currencies the rates of which are notified by the Ministry of Finance on 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 Nationalised Bank. Only this exchange rate should be entered in the system in the respective field while making entry of B/E data and should be presented along with assessed copy of B/E at the time of taking out of charge, to the Customs officer.

1.5 Currency Codes

For indicating value of goods, freight, insurance, commission etc. codes specified against the respective currencies indicated in the list of currency codes appended with this Public Notice should only be used. Incorrect code will result in to incorrect conversion of Indian Rupees. **List of Currency Codes attached as Appendix 1**

1.6 Units of Measurement Codes

Against any quantity of goods appropriate Code indicated against the respective measurement in the list appended with this Public Notice should only be used in the Bill of Entry and IGM as the case may be. **List of Measurement Codes attached as Appendix 2**

1.7 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**

1.8 Port Codes:

All the port of the world have been codified by United Nation and allotted UNLO codes. 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/cefact/locode/>)

1.9 Registration of DGFT Licences

If the imports are against any of the DGFT Exim Licenses, such licence should be first registered in the ICES and the Registration No. should be indicated against each item of goods in the Bill of Entry. However, EDI messages between Customs and DGFT for licence are in the process of establishing. No separate registration shall be required for those licences which are received from DGFT online. **(Format of Licence registration attached as Annexure A)**

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

Those who intend to file Bill of Entry or manifest from their office they should register themselves with 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>)

NOTE: To begin with, under the present phase the filing of Bills of Entry is restricted through Remote EDI System (RES) ONLY. It would be the responsibility of the Importer/CHA etc to file bills using the RES system and this office do not hold or cannot be held responsible for any delay or deferment in case if the Importer failed to file bills using RES. It is therefore required that all Importers /CHAs/other concerned parties should ensure that they comply with the above Para and complete all formalities required for filing of BE through RES. Any change in the filing procedure (if any) would be notified separately

2 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 electronically filed through ICEGATE on 24 hours basis. The IGM/SMTP/Consol Manifest should be presented at the Customs office in the prescribed Proforma (Annexure B). A checklist would be generated by the Customs office which would be verified by the authorised representative of the Shipping line and given to the Customs office for submission after corrections, if any.

2.1 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.

2.2 Amendment in the IGM/SMTP/Console manifest after submission shall be carried out only after approval from the designated Customs authority. Amendment request shall be entered in the system at Customs office or through ICEGATE, 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.

2.3 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.

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

3. 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.

(a) 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. 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) Number, 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 number indicated shall be that of the parent notification 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 number of the List shall be mentioned in addition to the generic description of the item. The Service Centre Operator will feed first the List number and Serial number, 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, Serial Number 19). This entry would be described as: -

Generic Description	CTH	Notfn./Year, Serial Number
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 Number 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 same 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 Bill of Entry Number, which would be endorsed on the printed checklist and returned to the CHA/Importer. The Bill of Entry Number 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 Number and return the check list to the Operator. **The Bill of Entry Numeric Number shall be prefixed with the Port Code at which the goods are landed. Thus Port Code combined with Numeric Number shall be 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.

(b) 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 register their details with ICEGATE one time Detailed procedure for registration can be seen at 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 Number If invalid data is entered an error message shall be generated and no Bill of Entry Number 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.

4 Processing of Bill of Entry for Assessment

(i) Once the Bill of Entry is submitted in the system the ICES validates the details from various directories maintained in the system and calculates the value from the foreign currency to Indian Rupees applying the exchange rates as applicable on the date of submission of 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 in to Appraising Groups and sub groups, based on the Chapter/Tariff Headings of Customs Tariff Schedule. The roles of the officers for Appraising Groups are allotted by the Systems Manager on the basis of workload of assessment. More than one role of appraising groups can be allotted to one officer (more than one group can be allotted to one officer). Based on total assessable value of the individual items in a Bill of Entry, the Bill of Entry on its submission is automatically assigned by the system to a particular Appraising Group of which the assessable value is the highest. All the Bills of Entry assigned to a particular Appraising Group are put in a queue and are processed on first come first serve basis. In a specific case only the AC/DC of concerned Appraising Group are 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 assessment queue till online reply is received from the importer.

4.1 Second Check Appraisement

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

The 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.

4.2 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' 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 assessment. 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.

4.3 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.

4.4 Printing of Assessed copy of Bill of Entry:

After completion of 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 at the premises of the CHA/Importer from where the Bill of Entry has been submitted to Customs system.

5 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.

(i) The CHA shall present documents, as per the list below (the documents should 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/Superintendent 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/Superintendent directly for out of charge after payment of duty.

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

6.3 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.

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

6.5 After completion of the examination of the goods, if the Shed Appraiser/Superintendent 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.

6.6 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/Superintendent. 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/ Superintendent. 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.

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

7. Section 48 Cases

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

8. Amendment of Bill Of Entry

8.1 In case of any errors noticed after submission of Bill of Entry, but before examination of goods the CHA/ importer may seek amendment of the Bill of Entry after obtaining the approval of the concerned group AC. The required amendment shall be entered into the system by the Officer. 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. The Procedure For Clearance Under Export Promotions Schemes Requiring DGFT Licence / Bond Etc.

11.1 Import Under DEPB Scheme

DEPB Licences shall be electronically transmitted by DGFT to Customs system after the Shipping Bills get transmitted online to DGFT from the Custom.. Such DEPB licences shall automatically be registered in ICES and can be utilized for debit against a Bill of Entry. Till the DEPB licence starts getting transmitted online from DGFT, the DEPB licences shall be registered in the system before filing Bill of Entry claiming benefits of exemption against DEPB. **If the DEPB licence has already been partially utilised, the same shall be registered in the system only for the balance Credit and FOB of exports available for further utilization**

11.2 Verification Of The DEPB

The DEPB shall be verified by the Export Section of the Customs station from where the exports have taken place. Procedure for verification of DEPB has been notified from time to time by the Board/ this office through circulars/ instructions. Such procedure shall be strictly followed. For this purpose, original DEPB issued by DGFT shall be produced to the officer designated by Asst/Dy. Commissioner in the Export Department for verification of the Shipping Bills against which the DEPB has been issued by the DGFT. The officer designated by Asst /Dy. Commissioner shall verify each Shipping Bill in the system through the DEPB verification menu in ICES.. In case any manually processed Shipping Bill is involved, the verification shall be done on the basis of copy of Shipping Bill received along with the EGM from the carriers. The Shipping Bills shall be endorsed with the DEPB No., DEPB date, DGFT File No., and Issuing Authority. After satisfactory verification of all the Shipping Bills, the officer designated by Asst./ Dy. Commissioner shall make an endorsement on the reverse of the DEPB and the list of Shipping Bills attached with the DEPB to the effect that the verification of all the Shipping Bills is satisfactorily done and put his signature with date and official stamp.

11.3 Registration of DEPB

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

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

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

11.4 Transfer Release Advices

(i) DEPB Licences registered in locations running on ICES 1.5 shall be available for automatic online debits against Bill of Entry filed at any of the ports which are operational under ICES 1.5. A common Ledger of licences shall be centrally maintained in the system for debits in respect of Bills of Entry filed at all the ICES location operating under ICES 1.5. Therefore, no TRA shall be required. However, TRA shall be issued for NON EDI Locations which are still operating manually or for ICES location which are running on old ICES Version 1.0. For this the TRA shall be generated in the system and a hard copy of TRA shall be issued which has to be registered in the system at ICES1.0 locations.

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

Release Advice No.

Release Advice Date

Release Registration No.

Customs Station to which issued

IEC of R.A. holder if different from DEPB holder

DUTY CREDIT AMOUNT transferred

Export FOB amount transferred

Invoice No

MAWB/BL No./DT

HAWB/HBL No./DT.

Conditions if any

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

1. Customs copy for port of issue (office copy),
2. Customs copy for port of clearance and
3. Importer's copy.

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

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

11.5 Re-credit of unutilized Release Advices

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

11.6 Claim Of Exemption Against a DEPB / DEPB-TRA

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

(ii) In case more than one DEPB is required to be debited against one item, the importer will be required to indicate the DEPB Registration No. and CIF value of the goods for each DEPB to cover the entire CIF value against that item. For each item claimed for exemption under DEPB, details referred to above will be required to be indicated. The System will determine the duty amount on the basis of CIF/Quantity of goods and shall debit the duty from the DEPB credit ledger and the CIF amount from the FOB of Exports. If sufficient balance to cover the CIF value and the Duty foregone is not available in the DEPB, the System will disallow submission of the B/E.

(iii) For indicating the option of payment of Additional Duty (equal to Excise Duty) or claiming exemption there from, the option shall be exercised by indicating 'Y' or 'N' in column 2 of Sl.No.39E. The column number 5 (serial number of item in the licence list) and 7 (quantity for licence debit) are not required to be filled in for DEPB B/E.

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

11.7 Check List of Bill of Entry

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

11.8 Submission of Bill of Entry

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

11.9 Assessment of Bill of Entry

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

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

(iii) Where the Appraising Officer/ Superintendent, during the process of assessment, denies the exemption claimed under Sl.No39E (column 5 and / or 7) of **Annexure ‘C’**; changes the tariff heading or enhances the value resulting in increase in the duty amount and the value; the Appraising Officer will have the option to enter the new DEPB for CIF value corresponding to the enhanced duty / CIF against that item.

11.10 DEPB Debit Ledger

On registration of DEPB or TRA in the System, the System will maintain the ledger for duty credit amount and export FOB. Where the exemption from both the basic Customs duty as specified in the First Schedule to Customs Tariff Act, 1975 and additional duty leviable under Section 3 of Customs Tariff Act, 1975 are claimed, the sum of basic duty and additional duty amount will be debited to the duty credit in DEPB. The CIF of the related items will be debited to export FOB in the DEPB. Where exemption from additional duty is not claimed, only basic duty will be debited. These debits will be made by the System in the DEPB Ledger. If more than one DEPB is utilized against an item only CIF amount to be debited against each DEPB should be indicated by the importers. The duty amount will be proportionately calculated by the System for debit in the DEPB. The importers therefore should ensure that sufficient balance in the duty credit amount and export FOB is available in the DEPB to cover amounts of both components, for debiting, failing which the system will not accept the declaration for B/E. In case the importer desires to utilize the DEPB for part of the quantity of an item in the invoice, he may split the quantity of that item and prepare the declaration accordingly.

11.11 Debiting of DEPB Against Manual Bill of Entry

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

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

12 Processing of Bill of Entry Under Other Export Promotion Schemes Requiring Import Licence

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

12.1 Registration of Licence

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

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

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

12.2 Acceptance & Debit of Bonds

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

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

<u>Scheme</u>	<u>Bond type</u>
EPCG	EC
DEEC	DE
DFRC	DE
REPL	DE

12.3 Registration of incoming Transfer Release Advice (TRA)

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

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

(iii) After successful entry of details a checklist will be printed through ICEGATE and given to the RA holder for confirming correctness of the data entered in the system. Correction if any has to be entered through ICEGATE and will return the same to the RA holder.

12.4 Submission of Licence/TRA in the system

The license/ TRA holder will present the check list of the licence/TRA along with original documents to the proper officer. The officer will compare the details entered in

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

12.5 Issuing TRAs

Transfer Release Advice will be issued for utilization of a licence at any other Customs station. No TRA needs to be issued for Customs location operating of ICES Version 1.5. TRA shall be issued only for ICES Version 1 locations or non-ICES location. All TRAs against the licences registered in the system shall only be generated from system. Details for obtaining Release Advice shall be furnished in the Format given at **Annexure-‘ D ’**. Data entry will be done by the registration clerk. A check list will be printed for verifying the correctness by the applicant and for his signatures. Correction if any will be carried out by the registration clerk.. The authorized Appraiser will thereafter verify the details from the original licence and satisfy himself about admissibility of issue of TRA. The system will generate TRA No. and three copies of the TRA will be available for print. The check list signed by the licence holder and the office copy of the TRA will be retained by the Appraiser for record. No amendment of TRA will be permitted after it has been issued by system. Fresh TRA can be obtained for any further quantity/ value or the licence can be re-credited by entering unutilized TRA. **No TRA will be issued manually.**

12.6 Debiting of Licence

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

12.7 Exemption for Spare Parts under EPCG Scheme

- (i) The system will create a ledger of face value and item wise value & quantity item S. No. '0' has been created for spare parts against EPCG licence. 20% of the CIF of the goods debited to a licence will be credited by the system as value permissible for import of spares under exemption notification against EPCG licence. This value of spares will be within the total face value of the licence i.e. the sum of value of all items including value of spares imported against EPCG licence will not exceed the total face value of licence.
- (ii) No credit of value will be given for spares in case of imports against TRA. It may be noted that TRA is required to be obtained for spare parts also. In case of first import, no TRA will be admissible for spares.

12.8 Amendment of licence after registration

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

12.9 Filing of Bill of Entry

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

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

(iii) After successful entry of data of the B/E in the system, a check list will be printed through ICEGATE by the importer / CHA. The importer/ CHA will check the details entered in the system and errors if any may be carried out through ICEGATE. The CHA/ importers before submitting through ICEGATE of B/E in the system should ensure that licence details are also correct. The operator will exercise option of submission of B/E in the system. After submission of the B/E in the system a check list of submitted B/E should be obtained by the CHA / importer from the service center operator. This check list will incorporate B/E number and item/licence wise details of debit of qty., value and duty forgone for debit in the Bond etc.

12.10 Assessment of Bill of Entry

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

Group Name	Exim Scheme Codes	Schemes
7A	13,14,20	
7B	DEPB	
7D	DEEC	Advance authorisation

7G	EPCG	
7H	22 to28	
7I	DFIA(26)	
7N	08-09	
7R	DFRC	
7U	EOU	

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

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

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

12.11 Printing of The Assessed Bill of Entry

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

12.12 Examination/Out of Charge

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

13. Imports by 100% EOUs:-

13 .1 Registration of EOU.

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

Following details should be furnished by the EOU for registration.

1. EOU type:

- I. A – EOU - General
- I. B – EOU – Aquaculture
- I. C – EOU – Agriculture / Floriculture
- I. D – EOU – Granite
- I, E - EOU – gems and jewellery
- I. F – EOU – Others (specify)
- II – STP
- III – EHTP

2. EOU Approval No.

3. Approving Authority

4. Approval date

5. Valid till

6. Importer Exporter Code (IEC)

7. IEC Branch Code.

8. ECC (Assessee's Excise Control Code)

9. Central Excise office location code

Commissionerate

Division

Range

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

13.2 Filing of Bill of Entry

Entry of Bond details

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

(ii) For a Bill of Entry for imports by 100% EOU indicate: - "Y" for Bond No..... if Bond is already executed with Customs at the point of import; 'C' Cex. Certificate No.....DT....." where the Bond is executed with Central Excise authorities; and a procurement certificate has been issued by them. 'N' where neither Bond is executed nor Central Excise Certificate is obtained before presenting the Bill of Entry. Where the option given is 'N' the system shall require the Bond to be executed after assessment but before registration of B/E for examination & out of charge. Procedure for registration of Bond/B.G. has been separately indicated in this Public Notice. The importer should indicate in the format the type of Bond as "EO" for 100% EOUs and indicate details of the Bond No. or the Central Excise certificate as the case

may be. If Bond or Central Excise Certificate are not indicated it would be 'N' i.e. NONE. The data entry operator shall enter the related option Y or C and enter the details of the Bond or the certificate as the case may be in the respective field in the system.

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

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

13.3 Appraising of EOU B/E.

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

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

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

(iv) In case the importer has executed the Bond with the central excise authorities, he shall produce the procurement certificate issued by the central excise officer to assessing officer along with the un-assessed copy of the Bill of Entry. Assessment of Bill of Entry would be done after due verification of all the concerned documents. System would generate a communication letter to CEX Authorities for consignment and requesting for confirmation about re-warehousing. System would enable monitoring of the movement of the goods through appropriate MIS reports.

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

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

14. Availing Exemption Under JOBBING Scheme

Notification No.32/97–Cus exempts goods imported for carrying out any job work and re-export subject to conditions specified in the said notification. Importers claiming the said exemption would be required to indicate the relevant Exim code and Notification in the columns “Additional information for claiming benefit under specified exemptions schemes”. The Bond type “JO” will be indicated in the format for data entry, the Scheme code will be 20 and the exemption notification will be 032/97 item S.NO. 1. On submission print of an un-assessed copy of the B/E will be taken and presented to the designated Appraiser along with all the requisite documents. The Appraiser will recall the B/E on screen for assessment. Appraiser will be able to delete the notification to deny the exemption if so warranted, specify the Bond/BG requirements and modify the Bond/BG amounts. The B/E will be audited by the Auditor and processed by the AC/DC. Details of notification, Bond/BG debits will be printed on respective copies of the B/E. The procedure for execution and maintenance of Bond/BG in the system will be like any other Bond.

15 EX-BOND Bill of Entry

15.1 This procedure will apply only to those ex-Bond Bills of Entry in respect of which the related warehousing Bill of Entry (Into Bond Bill of Entry) has been processed under ICES (Import) at the same Customs station. In the Format of Declaration, the following details will undergo a change.

Type of Bill of Entry

(H) For Home Consumption

(W) For Warehousing

(X) For Ex-Bond:

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

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

INVOICE PARTICULARS

For Ex-Bond

B/ENo-----Invoice S.No.----- in Warehouse B/E

Item of Import intended to be Ex-Bonded

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

(ii) On out of charge of a Warehouse B/E the system will create a ledger of quantity in respect of all the items included in Warehousing B/E. For the purpose of filing Ex-Bond B/E in the system details of 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 carried out in ICEGATE for submission of the Ex-Bond B/E. On submission the system will generate the B/E No.

15.2 Assessment

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

15.3 Debiting of Bond

After obtaining the print out through ICEGATE 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.

15.4 Printing Of Assessed B/E And Duty Paying Challan

After the B/E has been assessed by the Appraising Officer, the Assessed copy of the B/E and duty paying challan will be available for printing through ICEGATE. The same should be taken by the importers/ CHAs.

15.5 Payment Of Duty

Duty will be paid at the designated bank against a challan of Ex-Bond B/E in the same manner as in the case of a Home consumption B/E.

15.6 Payment of Warehousing Interest on Extension:

In terms of Board circular no. 47/2002 payment of interest before extension of warehousing period can be captured in the system. Benefit of any interim interest so paid will be available on the last Ex- Bond BE related to that particular warehouse BE.

15.6 Order Of Clearance Of Goods For Home Consumption

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

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

b) The goods are being cleared within the validity period of 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 re-assessment will generate duty challan for differential amount which will be printed by the importer and duty will be paid at the designated bank.

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

16. 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 through ICEGATE or at Customs office 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 cannot be utilized for another notification.

Bond Codes for the types Bond are as under

Bond type Bond code

End use Bond EU

Undertaking UT

Re-export Bond RE

17. Certificate From CEX Authorities

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

(ii) Against one B/E only one certificate should be used. The certificate shall be utilized against all such notifications requiring Central Excise certificate. At the time of assessment the officer may verify 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.

18. 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.

19 Closure of Bond / Undertaking

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

20 Assessment of Goods Under Chapter 55 Of Customs Tariff

(i) In case of goods of aforesaid Chapter, under certain sub-headings where the duty of Customs under the First Schedule to Customs Tariff Act, 1975 is chargeable on the basis of value or weight in Kgs. or area in SQM of the textile fabrics covered under the said sub-headings and the duty chargeable will be the highest among the duties so determined on the basis of above mentioned three parameters. It is therefore, necessary to capture qty. in Kgs. and also the qty. in SQM in addition to the value of such goods. Provision have been made in the system to enter qty in Kgs. and qty in SQM in respect of above sub-headings. The system will calculate duty on value, on Kgs. & on SQM and will determine the highest among the three amounts. The highest amount will be taken for levy of duty. 39 B.1 of Annexure C may be filled up accordingly.

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

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

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

21.1 Bond Management System.

(i) ICES contains centralized Bond Section, which will be responsible for 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.

21.2 Registration of Bond

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

Bonds / Undertakings

1. IEC
2. Bond Type
3. Bond Amount *
4. Revolving / Specific
5. Date of Bond
6. Date of Expiry
7. Date of enforcement
8. Whether BG Y/N
9. Surety Y/N
10. Cash Deposit Y/N
11. Remarks

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

BG Details

1. Serial No. (as given by the Bank)
2. Bank branch code
3. Bank name
4. BG amount
5. BG date
6. Expiry date of BG
7. Date of enforcement
8. Remarks

Surety Details

1. Serial No. (as given by the party)
2. Surety Name
3. Address
4. Identification particulars of surety (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.

(iii) The AC /DC shall observe all the instructions regarding acceptance of Bond issued by the Board / Commissionerate from time to time after satisfying that the documents submitted are in order & acceptable. The AC/DC shall retrieve the Bond details on screen by entering the job no., view the entries made in the system. If the information in the system match with the documents & conditions for acceptance of the Bonds are satisfied, the AC / DC may accept the Bond in the system. The AC/ DC can also make corrections in the system if so required. After acceptance of the Bond by AC / DC the Bond documents shall be taken by the Bond officer / Bond clerk. The Bond officer/ Bond clerk after receipt of the Bond / BG / Security etc. shall enter in the system location of Bond storage where the Bond documents have to be physically stored. At this stage, the system will generate the Bond registration number. This registration number has to be endorsed on the original documents and also communicated to the importer for their future reference.

Bond Registration Number System would maintain a single running Serial No. for all types of Bonds. The Bond No. need not be initialized every year. Bond No. to start with Serial No.100001.

21.3 Processing of Bill of Entry (with Bond)

(i) (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 through ICEGATE. 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 through ICEGATE. 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 as 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.

22. High Sea Sales Consignments:-

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

(ii) If the goods have been purchased on High Seas Sales basis, option 'Y' should be indicated at S.No 5C in the format. The IEC & Branch code of the original importers i.e. Seller of goods on high seas, should be indicated. In the field of invoice details after the field of currency, new fields for indicating the costs incurred over and above the invoice value for purchasing goods on high sea sale have been added. Where such expenses are incurred, (whether actually paid or payable) as a percentage of invoice value, the percentage rate should be indicated in the field "Rate". Where a fixed amount is paid or payable over the invoice value such amount should be indicated against the field 'amount' and shall be in Indian Rupees. The additional amount would get distributed proportionately amongst the various items in the invoice for determination of assessable value. In case goods relate to more than one invoices, the High Seas sales charges should 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 importer shall enter these details in the relevant field in the system through ICEGATE. 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 B/E will also be able to change the rate or value of High Sea Sales charges through change option. Principles of natural justice would need to be followed wherever required. The details of the rate or value of High Sea Sales Charges and the IEC with name of the Seller will also be printed on the assessed copy, & Importer's & Exchange Control copies of the B/E.

23. Assessment Involving RSP / NCCD:

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

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

Invoice S No	Item 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 uploading the same through ICEGATE. It may also be ensured that all the articles covered in the invoice are carefully checked and Retail Sale Price declared in respect of all such articles, which require declaration of Retail Sale Price. Provision has also been made for amendment of declared Retail Sale Price at different stages subject to appropriate approvals wherever required.

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

24.1 The assessment of provisional SVB Cases shall be carried out in 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.

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

25. Anti-Dumping Duty

(i) Notification Directory

A directory of the notifications issued by the Central Government notifying the rates of anti-dumping duty has been created in the system. Notifications issued do not have a defined structure; therefore, these notifications have been re-structured in tabulated form providing a unique 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/export for applying the relevant rate of duty. The notification directory is available at 'www.cbec.gov.in' and 'www.icegate.gov.in' websites. The directory can be downloaded from the said websites for reference.

(ii) Filing of Bill of Entry

The importer would be required to declare the Anti-dumping notification, and 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 through ICEGATE. The extract of the Table is indicated below.

39B. Classification Details

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

(3) Classification Details

Item No.	RITC 8 digit CTH	A D Notfn	IS No	PS No	QT Y	Exemp. Notf 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.

Anotfn = Anti-dumping notification number/year

I 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.

26. Tariff Value

(i) Notification Directory

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

(ii) Filing of Bill of Entry

The importers are required to declare the Tariff value notification number and S.No. of item in the notification applicable to the goods in question. For the purpose of data entry in the system, the details of Tariff Value should be indicated in Column (3) of the Table 39B (Classification Details) of Appendix-A the Format for Declaration through ICEGATE. 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	Notfn	IS No	PS No	QTY	T Notifn No	IS No	Qty	Exemp. Notf Yr	SI No.	CTH Notfn	SI No
1	2	3	4	5	6	7	8	9	10	11	12	13

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

T Notn = Tariff Value notification number/year

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

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

27 Assessment of Bill of Entry

The tariff value is itself the assessable value, therefore, invoice value will be ignored by the system and the duty would be calculated on the basis of tariff value. If the Tariff value is in any foreign currency, the same would be converted into Indian rupees on the basis of exchange rate applicable to that currency as applicable on the date of filing of 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.

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

In respect of goods not leviable to Central Excise Duty under the Central Excise Tariff Act, 1985 but liable to Excise Duties under other Central Acts (such as Medicinal and Toilet Preparation Act, 1955) or liable to Additional Duty under Section 3(1) of the Customs Tariff Act, 1975, codes have been given to enable the documents for such goods to be processed on the System. A list of such codes is given in **Annexure ‘E’** for filing Column 39(B) (5) – CETH CODE.

29. General Information

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

- a. Brand
- b. Model
- c. Grade
- d. Specifications
- e. Any other information relevant for assessment. For e.g. specific order for imported goods passed by CEGAT, past precedent regarding classification valuation, etc.

30. Grievance Handling

The Assistant Commissioner/ Deputy Commissioner of Customs, may be approached by exporters or their CHAs for settlement of any problems faced at any stage of the export clearance. Regarding Helpdesk facilities the following may be noted:

- a) ICEGATE users would continue to interact with the Helpdesk at 011-23379020 and 011-23370133 or through icegatehelpdesk@icegate.gov.in.

- b) Users requiring any other clarifications regarding the new application may interact with the toll-free Helpdesk number 18002662232 or at si.helpdesk@icegate.gov.in.
- c) Regarding hardware issues the users may contact 18004254994 or mail to nightdesk.bangalore@hp.com.
- d) Users may also directly contact Alternate System Manager, Shri, Varun Rangaswamy, Assistant Commissioner (Site name ICD, Pullichapallam (Unique Location Code INPNY6) or the following designated Customs officers in case of any difficulty:

(i) Shri.Varun Rangaswamy, Assistant Commissioner.: Mob.No. 9611270039

Tel: 04142-237003

(ii) Shri. Leo.Angel.Raja, Supdt.:

Mob.No.9894120340

Tel:0413-2678249,2678312

Enclosures:

- (i) Annexure A to E.
(ii) Appendix 1 to 3.

(K.C.JOHN Y)
COMMISSIONER OF CUSTOMS
TIRUCHIRAPALLI

Copy to:

1. All as per Mailing list.
2. The Chief Commissioner of Customs (Prev.), Chennai
3. The Additional Director General of Systems & Data Management, New Delhi
4. Addl. Commissioners of Customs, Hqrs, Trichy
5. Assistant Commissioner of Customs, Customs Division, Cuddalore
5. Superintendent of Customs ICD, **Pullichapallam**
6. Notice Board and Website of the Commissionerate