



सीमा शुल्क आयुक्त कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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C.No.VIII/48/26/2016-Cus.Pol.

Dated: ३०.08.2017

Facility Intimation No. 04 /2017

Sub: Procedure for grant of self-sealing permission to the exporters in GST regime consequent to CBEC Circular No.26/2017 – Customs dated 01.07.2017 and 36/2017-Cus dated 28.08.2017- Reg.

Attention of all Exporters/Customs Brokers/Shipping agents/Trade and Industry is invited to the Board's Circular No.26/2017-Cus dated 01.07.2017 and 36/2017-Cus dated 28.08.2017.

2. Board has issued various circulars both on the Excise and Customs side on the issue of sealing of containers. At present, there are three categories of export goods which arrive at the port/ICD:

- a. Containers stuffed at factory premises or warehouse under self-sealing procedure.
- b. Containers stuffed / sealed at factory premises or warehouse under supervision of central excise officer.
- c. Containers stuffed and sealed at Container Freight Stations/ Inland Container Depot.

3. For the sake of uniformity and ease of doing business, Board has decided to simplify the procedure relating to factory stuffing hitherto carried out under the supervision of the Central Excise officers. It is the endeavor of the Board to create a trust based environment where compliance in accordance with the extant laws is ensured by strengthening Risk Management System and Intelligence setup of the department. Accordingly, Board has decided to lay down a simplified procedure for stuffing and sealing of export goods in containers. It has been

decided to do away with the sealing of containers with export goods by CBEC officials. Instead, self-sealing procedure shall be followed subject to conditions.

4. In this regard, the procedure for seeking self-sealing permission of export containers is prescribed as follows:
 - 4.1 The exporter shall:-
 - 4.1.1 inform the Superintendent of Customs of the concerned Jurisdiction about their arrangement to follow self-sealing procedure to export goods from the factory premises or warehouse at least 15 days before the first planned export along with necessary information as per format enclosed as Annexure – 'A'. The jurisdiction of the Customs Divisional Offices under the Trichy Customs Preventive Commissionerate is given in Annexure 'B'. The exporter may contact the Customs Divisional office under whose jurisdiction the unit is located.
 - 4.1.2 be registered under the GST and should be filing GSTR1 and GSTR2.
 - 4.1.3 submit therewith a list of persons, along with their specimen signatures (maximum three), who are authorized on behalf of the exporter to do the self-sealing and self-certification as per format enclosed as Annexure-'C'.
 - 4.1.4 submit copies of their identity proof (with photograph) and proof of address of each individual authorized signatory attested by the exporter along with a certificate of signature verification from any of the Scheduled Commercial Banks. (Copies of Bank Pass Book/Aadhar Number would serve the purpose of proof of identity & address).
 - 4.1.5 submit an attested copy of the I.E.Code issued by the DGFT / GSTIN;
 - 4.1.6 submit copies of ownership documents of the premises/factory or rental/lease agreement where stuffing of the export goods into containers is to be done.
5. The intimation, along with its enclosures, will be received by the concerned jurisdictional Superintendent and a duly acknowledged copy returned to the exporter. The jurisdictional Superintendent shall inspect the premises with regard to the viability of stuffing of container in the premises and submit a report to the jurisdictional Deputy/Assistant Commissioner of Customs within 48 hours.
6. The Jurisdictional Deputy / Assistant Commissioner shall forward the proposal to the Commissioner of Customs (Preventive), Trichy who would consider granting permission of self-sealing of export containers at the required premises.

7. Self-Sealing permission once given by the Commissioner of Customs (Preventive), Trichy shall be valid for export at all the customs stations applied for.
8. Subsequently, the exporter shall intimate the shipment/ self-sealing particulars to the jurisdictional Superintendent of Customs one day in advance to the planned stuffing as per the format enclosed as Annexure "D". The intimation, in this regard shall clearly mention the place and address of the approved premises, description of export goods and whether or not any incentive is being claimed.
9. Transport document for movement of self-sealed container by an exporter from factory or warehouse shall be same as the transport document prescribed under the GST Laws. In the case of an exporter who is not a GST registrant, way bill or transport challan or lorry receipt shall be the transport document.
10. Where the visit report of the Superintendent or an Inspector of Customs regarding viability or the stuffing at factory/premises is not favourable, the exporter shall bring the goods to the Container Freight Station / Inland Container Depot /port premises for export.
11. The exporters who were availing sealing at their factory premises under the system of supervised factory stuffing, will be automatically entitled for self-sealing procedure. All exporter AEOs will also be eligible for self-sealing. All those exporters who are already operating under the self-sealing procedure need not approach the jurisdiction Customs authorities for the self-sealing permission. However, exporters operating within the jurisdiction of Trichy Customs Preventive Commissionerate already under Self-sealing/ factory stuffing may inform the jurisdictional Assistant Commissioners which of the following classes of exporters they belong to along with copy of the relevant permission obtained earlier.
 - exporters who were already operating under self-sealing procedure;
 - exporters who were permitted factory stuffing facility; and
 - AEOs
12. The permission to self-seal the export goods from a particular premise, under the revised procedure, once granted shall be valid unless withdrawn by the jurisdictional Principal Commissioner or Commissioner of Customs if non-compliance to law, rules and regulations is noticed. In case the exporter wants to make a change in the approved premise (s), then a fresh permission needs to be obtained before commencement of self-sealing at the new premises.

13. It is proposed to replace the bottle seals with Electronic seals. The exporter shall seal the container with the tamper proof electronic seal of standard specification. Under the new procedure, the exporter will be obligated to declare the physical serial number of the e-seal at the time of filing the online integrated shipping bill or in the case of manual shipping bill before the container is dispatched for the designated port/ICD/LCS. Before sealing the container, the exporter shall feed the data following data in the electronic seal.
- IE Code
 - Shipping Bill Number
 - Shipping Bill Date
 - e-seal number
 - Date of sealing
 - Time of sealing
 - Destination Customs Station for export
 - Container number
 - Trailer-Truck number in the electronic seal.

It is further clarified that the information need not be mounted "in the electronic seal" but tagged to the seal using a 'web / mobile application' to be provided by the vendor of the RFID seals. Data once uploaded by the exporter should not be capable of being overwritten or edited.

14. Exporters shall directly procure RFID seals from vendors, conforming to the standard specification mentioned in para 16 below. Since the procedure seeks to enhance integrity of transportation of goods, the exporters will be required to obtain seals directly. They shall provide details such as IEC etc., at the time of purchase for identification as well as for using the standard web application necessary to support an RFID self-sealing ecosystem.
15. In case, the RFID seals of the containers are found to be tampered with, then mandatory examination would be carried out by the Customs authorities.
16. Standard Specification of the Seal:
- a) The electronic seal referred to in Para 9 (vii) of the Circular No. 26/2017-Customs dated 01.07.2017 shall be an "RFID tamper proof one-time-bolt seal", each bearing a unique serial number. The exporters shall be responsible for procuring the seals at their own cost for use in self-sealing.
 - b) Each seal shall be a one-time-bolt-seal bearing a unique serial number and brand of the vendor in the format ABCD XXXX XXXX, where ABCD

stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.

- c) The RFID seal shall conform to ISO 17712:2013 (H) and ISO/IEC 18000-6 Class 1 Gen 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.
17. Where exporter is not a GST registrant, he shall bring the export goods to a Container Freight Station/Inland Container Depot for stuffing and sealing of the container. However, in certain situations, an exporter may follow the self-sealing procedure even if he is not required to be registered under GST Laws. Such an exception is available to the Status Holders recognized by DGFT under a valid status holder certificate issued in this regard.
 18. The exporter intending to clear export goods on self-clearance (without employing a Customs Broker) shall file the Shipping Bill under digital signature.
 19. All consignments in self-sealed containers shall be subject to risk based criteria and intelligence, if any, for examination/inspection at the port of export. At the port/ICD, as the case may be, the Customs Officer would verify the integrity of the seals to check for tampering if any on enroute. However, random or intelligence based selection of such containers for examination/scanning would continue.
 20. Examination norms as prescribed under Circular No. 6/ 2002-Cus., dated 23.01.2002(as amended) shall be applicable for all such consignments.
 21. It is proposed to replace the bottle seals with Electronic seals. The exporter shall seal the container with the tamper proof electronic seal of standard specification. The electronic seal should have a unique number which should be declared in the shipping Bill. Before sealing the container, the exporter shall feed the data such as name of the exporter, IEC Code, GSTIN number, description of the goods, tax invoice number,, name of the authorized signatory (for affixing the e-seal) and Shipping Bill number in the electronic seal. Thereafter, container shall be sealed with the same electronic seal before leaving the premises.
 22. However, as a measure of facilitation, the existing practice of sealing the container with a bottle seal would continue, till the supplier /provider for tamper proof electronic-seal of standard specification is identified and finalized.
 23. Any deviation from the procedure laid out in this Facility Circular or any violation under the Customs Act, 1962 and rules and regulations made

there under or - any other law for the time being in force, will be viewed seriously which may result in withdrawal of the self-sealing facility accorded to the exporter and/or initiation of any other proceedings under the Customs Act, 1962 and rules and regulations made there under or any other laws for the time being in force.

24. The above said revised procedure regarding sealing of export containers shall be effective from 01.10.2017. All concerned, are requested to complete the formalities required to avail the above facility well within the said date, so as to have a seamless transfer to the new procedure.
25. Any difficulty, experienced in the implementation, may be brought to the notice of The Deputy/ Assistant Commissioner of Customs (Customs Policy) immediately.

Encl:- As above


(ASHOK)
COMMISSIONER

To

1. As per mailing list
2. Commissionerate Website
3. Notice Board

Copy submitted to the Chief Commissioner of Customs (Preventive), Trichy

Annexure - A to Facility Intimation No. 04/2017 dated 30/08/2017
(Application for one time approval for self-sealing of export containers)

[In duplicate]

To

The Commissioner of Customs (Preventive)
Trichy

(Through Jurisdictional Assistant Commissioner)

Sir,

With reference to Facility Intimation No. 04 /2017 dated , I / we hereby intimate that we propose to avail the facility of self-sealing procedure for our exports. Our details are as below:

1. Name of the Enterprise & IEC :
No./PAN No
2. GSTIN :
3. Address of the premises from
where self-sealing is done :
4. Phone / Fax / Email :
5. Present activities :
6. Copy of Registration under
Factories Act, 1948 or any
other Acts, if any :
7. Copy of documents proving
ownership / lease rental
agreement of the premises :
8. Name of Directors with
Aadhaar & Address :

Yours faithfully

Name and designation of the Authorised Person

Annexure B to Facility Intimation No. 04 /2017 dated

30/8/2017

Jurisdiction of Trichy Customs Preventive Commissionerate

S.No.	Name & Address of the Customs Division	Jurisdiction	Contact Details
1	Trichy Customs Division B-Wing, 11th Floor No. 1, Williams Road, Cantonment Tiruchirappalli-620001	<ul style="list-style-type: none">Revenue District of Trichy, Perambalur, Pudukottai, Karur, Namakkal, Salem, Dharmapuri, Krishnagiri, Erode, Coimbatore and NilgirisThanjavur Taluk and Thiruvaitharu Taluk of Thanjavur District	0431 2410550 cusdvntry@gmail.com
2	Cuddalore Customs Division 60, Mohan Sing Road Cuddalore-607 003	<ul style="list-style-type: none">Revenue Districts of Cuddalore, Villupuram, Thiruvannamalai, Kancheepuram (except Tambaram taluk), VelloreThiruvallur, Thiruthani, Palipat and Uthukkottai Taluks of Thiruvallur DistrictUnion Territory of Pondicherry (excluding Karaikal, Mahe and Yanam)Seerkazhi taluk of Nagapattinam District	04142 237821 cusdncud@gmail.com
3	Nagapattinam Customs Division No.4, first Lane Beach Road, Nagapattinam-611 001	<ul style="list-style-type: none">Nagapattinam Revenue District except Sirkazhi Taluk, Tiruvarur DistrictKaraikal region of Pondicherry UTTaluks of Pattukkottai, Peravurani, Orathanadu, Papanasam, Tiruvudaimaruthur and Kumbakonam of Thanjavur District	04365 242791 accustomsnagai@yahoo.co.in
4	Ramnad Customs Division Madurai-Rameswaram Road, Bharathi Nagar Ramanathapuram-623 503	<ul style="list-style-type: none">Revenue districts of Ramnad and Sivagangai	04567 230691 acrarnad@gmail.com
5	Tuticorin Customs Division No.66, Beach Road Tuticorin-628 001	<ul style="list-style-type: none">Revenue Districts of Madurai, Theni, Dindigul, Virudhunagar, Tirunelveli and Kanyakumari	04161 2310901 cusdvnttn@gmail.com

Annexure C to Facility Intimation No.04/2017 dated 30/08/2017

(List of authorised persons for self-sealing)

[In duplicate]

1. Name and address of the Exporter :
2. I.E. Code/PAN
3. GSTIN
4. Details of Authorised signatories

Sl. No.	Name (with position held) and residential address of the Authorised Signatory	Passport size photograph attested by the exporter	Aadhaar No.	Specimen Signature (1)	Specimen Signature (2)
1.					
2.					
3.					

I hereby undertake that in case any deviation is detected/ offence booked and in case the authorized signatory is Missing/absconding, then I will be held responsible for the same.

Signature with Name and Designation
of person authorising the signatories.

Authorised Signatory:

1. He/ She should be a permanent employee of the concern.
2. He/ She should provide complete Bio-Data including all Bank Account No., Aadhaar No., residential address and proof of identity in a separate sheet.
3. The authorised signatory should be the owner, the working partner/s, the Managing Director , or the Company Secretary of the export concern or a person duly authorised by such owner, the working partner, or the Board of Directors, as the case may be.

ANNEXURE - 'D' To Facility Intimation No. 04 / 2017 dated 30/08/2017

(Application intimating shipment /Premises of self-sealing of export containers)

[in duplicate]

To

The Jurisdictional Superintendent

Sir,

With reference to Facility Circular No. /2017 dated , I/we, hereby intimate our export program, the goods that we propose to export, the premises from which we have planned to and the details are as follows:

- 1) LOSSP No. & Date :
- 2) Address of the premises from where self-sealing is done :
- 3) Description of goods to be stuffed and exported :
- 4) Whether any incentives is being claimed :

Yours faithfully

Name and Designation of the
Authorised Signatory

ANNEXURE - 'E' To Facility Intimation No. 04 / 2017 dated 20/8/2017

Examination Report for Self-sealed container

Shipping Bill No. :

Date:

1. Name of Exporter :
2. (a) IEC No. :
(b) Branch Code :
(c) BIN(PAN based Business Identification Number of the Exporter) :
(d) GSTIN :
3. Factory/Place of stuffing (Full address) :
4. Date of examination/stuffing :
5. Time of stuffing :
Starting time :
Completion time :
Time taken for stuffing :
6. Description of cargo with quantity :
7. Country of final destination :
8. Name & Designation of the Authorized signatory :
9. Particulars of export Invoice :
(a) GST Invoice :
(b) Export Invoice No. :
(c) Total No. of Packages :
(d) Name & address of the consignee abroad :
10. Is the description of the goods, the quantity and their value as per particulars furnished in the Export Invoice/ GST Invoice : Yes/No

11. Container particulars:

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

12. Starting time (moving the Container to CFS) :

I have examined the goods and the same are found to be as per the declaration. The goods are stuffed in the container and the container was sealed with bottle seal under my supervision. The seal number is..... and the colour of the seal is I undertake full responsibility for any difference in description, quality or quantity of the goods.

**SIGNATURE OF THE
AUTHORIZED SIGNATORY
OF THE EXPORTER**

Name
Designation
Stamp