Frequently Asked Questions (FAQs) on IGCR- Enablement of EOU

Ques 1: Please explain the process flow for claiming the benefit of IGCR.

Answer: The process flow that needs to be followed for claiming IGCR benefits is explained below in brief:

Step 1: Access IGCR Dashboard on ICEGATE and generate an IIN (IGCR Identification Number). Fill prior intimation form and select the relevant Notification Number under which the benefit is to be claimed. IGCR Dashboard can be accessed by logging into ICEGATE and clicking on 'IGCR' using 'services' menu. You will be redirected to IGCR Dashboard in the old ICEGATE Portal.

Step 2: After submission of the Prior Intimation form and generation of IIN, select 'Bond/BG Details' in the IGCR Dashboard for execution of a new bond.

Step 3: After submission of online request for bond execution, submit a physical copy to the Jurisdictional Customs Officer.

Step 4: After receiving the physical copy along with the scanned copy of the Bond, the Customs Officer will forward the request to the Bond Officer (using e-office system) for approval of the Bond and generation of Bond Number.

Step 5: Bond Number is allotted after approval of the request.

Step 6: User can file Bill of Entry and quote IIN therein for claiming the benefit of IGCR.

Ques 2: I am able to login on ICEGATE but cannot access IGCR.

Answer: You have to login on ICEGATE 2.0 and access 'Services' widget. Select IGCR, you will be redirected to a page. Select 'Financial Services' and click on IGCR. You will be shown the IGCR dashboard. In case you are facing any issue in accessing the IGCR dashboard after following the above steps, you may try clearing your browser cache cookies and try again. If

the issue still persists, please contact ICEGATE Helpdesk toll free **1800-3010-1000 or** email at **icegatehelpdesk@icegate.gov.in**

Ques 3: Are Simplified users allowed to avail benefits of IGCR?

Answer: IGCR facility is not available for Simplified users. These users will have to apply for re-registration with the required supporting documents and once it is successfully de-registered, users have to apply for fresh registration with DSC to avail IGCR benefits. Please refer **Annexure A** (at the bottom of this document) for Steps for Deregistration from ICEGATE for Simplified Users.

Ques 4: How to convert simplified user to DSC user?

Answer: User needs to deactivate the simplified ICEGATE ID and only then he can proceed to register with DSC by following the registration advisory as given on ICEGATE portal.

Ques 5: Name of the Company & address are not visible on IGCR portal, how to fix this?

Answer: For Address: After logging in on ICEGATE portal, users can update their address in the personal/organization tab under the profile section of the ICEGATE Dashboard and wait for 24 hours for the same to reflect on the portal.

Company Name: If the name of the entity is also not updated, please contact the ICEGATE helpdesk for resolution of the issue.

Ques 6: How can EOUs upload Existing Bond in ICEGATE?

Answer: EOU's who have already submitted bond in the current financial year are not required to submit a fresh bond at the Jurisdictional Commissionerate and the earlier submitted bond for remaining amount can be registered as "EI" bond on ICEGATE portal.

Ques 7: EOU users must use old ICEGATE website or new ICEGATE 2.0?

Ques 13: One IEC and GSTN having three EOU manufacturing units is facing problems in registration. How to fix this?

Answer: Previously, the system was allowing generation of a unique IIN number for a Financial year based on a combination of IEC number and GSTIN number of the entity. However, for IECs having more than one EOUs in a State, the IIN number needs to be generated for each EOU irrespective of the same IEC number and GSTIN. Therefore, the said check has been removed and now users can generate multiple IINs for same IEC and GSTIN combination. It is recommended that only in those cases separate IIN is generated where multiple LOPs/LOAs are issued for one GSTIN and in all other scenarios (e.g. non EOUs, EOUs with one LOP, etc.), one IIN for a financial year is generated for each GSTIN.

Ques 14: How can we update existing Bond details?

Answer: Please access IGCR Dashboard and click on 'Bond/BG Details' and select 'Amendment with Amount' or 'Amendment with BG details' in request type dropdown.

Ques 15: If we have previous year Bond then what do we select?

Answer: In the existing system, for one IIN, one fresh bond is required every financial year. Since the IIN is valid for a single financial year, the associated bond is also valid only for that period. Therefore, a separate bond must be generated for each year.

Ques 16: We have a Company under which 2 EOU units are registered under the same GST number. Now, to generate IIN number for IGCR application we observed that unique IIN is getting generated for each GST number, in that case we have two separate bond number for two EOU units. How to proceed?

Answer: You can create two separate IINs for each EOU and register their Bonds separately. As mentioned above, the system is now allowing generation of multiple IINs for the same IEC and GSTIN combination. However, it is recommended that only in those cases separate IIN is generated where multiple LOPs/LOAs are issued for one GSTIN and in all other scenarios

Answer: EOU users need to login to IGCR via ICEGATE 2.0 website (www.icegate.gov.in).

Ques 8: Are Notification number 052/2003 available on IGCR portal?

Answer: Yes, the Notification **052/2003 is** available on the IGCR portal.

Ques 9: User doesn't want to deregister from their current ID and apply for fresh registration on ICEGATE 2.0 website, their export and import may get affected till everything is approved. What to do in this scenario?

Answer: Fresh registration is not required unless they were registered as simplified users in ICEGATE 1.0. Helpdesk team has been directed to connect with such users and guide suitably.

Ques 10: How to link existing EOU Bond when EI Bond option is not there?

Answer: In ICEGATE, Bond is linked with IIN. There is an option for adding bond in section "Bond/BG Details" in IGCR dashboard. One IIN to be connected with one Bond only.

With respect to the EI bond option, currently at the front end, in the "Bond Type field", the default value is displayed as "IGCR". However, while sending the details to ICES, value is passed as "EI" bond type only in the backend. Hence, users can proceed with 'IGCR' as the Bond Type and proceed.

Ques 11: How to credit the bond?

Answer: For crediting the bond user can go to "Bond/BG Details" section in the IGCR dashboard and select appropriate Request type. The credit or re-credit of bond then happens at the jurisdictional officer's end. Advisory issued in this regard may be referred to.

Ques 12: Whether IIN is to be generated unit wise or import-wise?

Answer: IIN is to be generated unit-wise. One IIN can be generated for a Financial Year.

Answer: All formats and procedures applicable for IGCR available on ICEGATE website in IGCR advisories (https://www.icegate.gov.in/guidelines/igcr-importersjuly-14-2023) and (https://www.icegate.gov.in/guidelines/igcr-enablement-for-eou) are to be followed.

Ques 22: In case the existing DTA units are already holding IGCR bonds, will the system allow creation of bond for EOUs under Notification. No. 52/2003?

Answer: Yes

Ques 23: As per the present IGCR procedure, the bond remains valid only for one year and every year importing units are required to execute fresh bonds. Whether the same procedure applies to EOU or it will be linked to 5 years validity of LOP, green card?

Answer: The existing Bond can be utilized (Yes same procedure applies to EOU).

Ques 24: Company name is appearing as NA in the ICEGATE portal. Unit is unable to generate IIN.

Answer: This appears to be a technical issue; it is advised to contact the ICEGATE helpdesk for resolution.

Ques 25: As per Advisory, no new bond is required in case bond is executed in this financial year. Does it mean EOU has to execute a bond every year. It is not possible to execute bond every year especially where BG is applicable.

Answer: Yes, the existing bond and procedure applies to all EOUs. The bond code for EOUs is EO, while for IGCR it is EI. As a result, the existing EOU bond (EO code) cannot be used for IGCR. However, the importer can amend the existing bond for the utilized amount, and the remaining amount can be applied towards a new bond under IGCR (EI code). A new bond no. will be generated accordingly.

(e.g. non EOUs, EOUs with one LOP, etc.), one IIN for a financial year is generated for each GSTIN.

Ques 17: Currently, there is no clarity on how to include the existing bond in the ICEGATE portal. Import shipments that have landed at ports may incur fines and penalties, leading to significant losses for EOUs.

Answer: For registration of bond user can go to "Bond/BG Details" section in the IGCR dashboard and select appropriate Request type. This is to be done after generation of IIN.

Ques 18: EOU having Export House Status are allowed to execute B17 Bond without BG. Whether this will be applicable for Continuity Bond?

Answer: Whenever an IIN is registered at ICEGATE, the system validates it, and if there are no errors, the bond number is generated immediately. IGCR bonds are continuity bond only.

Ques 19: What is the time taken by Customs for approving execution of "Fresh Bond without BG"?

Answer: Bond number is generated immediately after it is approved by the Proper officer and the same is communicated without delay.

Quest 20: As per IGCR Rule, IIN stands valid only for one financial year, does it mean that every year Bond is to be furnished by EOU?

Answer: Yes, as per the existing system the bond will be furnished by EOU for each Financial Year.

Ques 21: How about monthly report, as per IGCR, it goes with IGCR-3; whereas for EOUs, it is Form-3 A and which one is to be followed?

Ques 31: Can the B17 Bond be replaced with a Continuity Bond or else to maintain both simultaneously?

Answer: For the existing bond, it must be registered as an EI bond on the ICEGATE portal. While the old bond (EO Type) can be utilized under IGCR, it differs from the new bond type (EI). It is recommended to amend the old bond to reflect the utilized amount, and the remaining amount can be registered for the new bond. However, a new bond number will be generated for IGCR, and the old number cannot be used.

Ques 32: Do we need to provide information before filing BE? How many days in advance the BE details need to be provided?

Answer: Details of Prior Intimation of goods, Generation of IIN and furnishing of Bond/BG details are to be done prior to filing of BE. The bond details are approved by competent authority and BE is assessed by Customs Authorities at the Port.

Ques 33: Please explain on "Description of specified end use" - (1) Manufacturing (2) Specified End Use (3) Export of goods (4) Supply to end use recipient (5) Provision of output service (6) Closing Stock details:

Query 1: Whether to declare the stocks as on 31.08.2024 or 16.09.2024 or which date?

Query 2: In which column we need to declare the details

Query 3: Whether we need declare the (a) unused goods stock (b) semi-finished goods (c) Finished goods.

Answer: Please refer all Notifications and Circulars issued by the Board in this regard.

Ques 34: Can I update Prior intimation after generation of IIN?

Answer: Yes, you can update the Prior Intimation form.

Ques 26: Presently, B-17 bond includes Job work debits and credit which if done offline. Now how B17 bond will work online as duties of IGCR will be auto debited after filing of BOE and work debit credit to be maintained offline?

Answer: For the old bonds, the existing procedures must continue to be followed.

Ques 27: We have continuously tried to upload our IGCR bond in the ICEGATE portal but failed to do so because the portal is not accepting the data fed into the portal.

Answer: This appears to be a technical issue, please raise a ticket with ICEGATE helpdesk and share the issue along with screenshots or error and your contact details.

Ques 28: Whether Current Bond processed last year can be filed as fresh bond without BG?

Answer: For generation of an IIN, fresh Bond is required. However, the bond processed last year can also be utilized for this purpose. For each IIN, a separate bond no. (bond type EI) is generated. Since IINs registered in a financial year are valid only for that financial year, the associated bonds are also valid for that financial year only.

Ques 29: When we obtained fresh IGCR Bond (B-17), the port code which was auto populated was not opted/entered by the user. Will any issue arise in future imports under IGCR?

Answer: No issue will arise (refer to point no. 2 of ICES Advisory No: 02/2022 dated February 28th, 2022)

Ques 30: As a Star Export House with conditions met for a Bank Guarantee (BG) waiver on B17, clarification is sought if Continuity Bond can be executed without BG using the same waiver.

Answer: Yes, the existing procedure applies to all EOU's.

Ques 38: Whether EOUs need to file Returns in Form IGCR-3 & 3A as well (in addition to Returns in Form-A & QPR/APR) ?

Answer: Yes. All the procedures prescribed under IGCR Rules (including filing of returns in Form IGCR-3 and Form IGCR 3-A) are required to be followed for claiming the IGCR Benefits. The previous returns will not be applicable.

Ques 39: How can I rectify the Bond amount if entered incorrectly?

Answer: You can access 'Bond/BG Details' Tab and select 'Amendment with Amount' as the request type.

Ques 40: Our Bill of Entry was filed yesterday in the old process; will it be cleared in the old system?

Answer: Wherever IIN is mentioned in the Bill of Entry, the benefit of IGCR will be provided, if available.

Ques 41: Notification 52/2003 which was not appearing earlier is being shown now, but I cannot find Sr. No. field.

Answer: You may clear the browser cache cookies and then try again. If the issue still persists, please contact **ICEGATE Helpdesk toll free 1800-3010-1000** or email at **icegatehelpdesk@icegate.gov.in**

Ques 42: Portal does not allow us to enter quantity in decimal figures e.g. 10.200 Kgs. (it only allows rounded off quantity e.g. 10 Kgs)?

Answer: Presently, the system allows rounded off values in the prior intimation form and monthly returns. The actual values shall be required to be reported in the Bill of Entry.

*****

Ques 35: As per Advisory, no new bond is required in case bond is executed in this financial year. Does it mean EOU has to execute a bond every year? It is not possible to execute bond every year especially where BG is applicable. As per Custom circular 27/2018, it is clarified that B17 bond is multipurpose bond will serve the purpose of continuity bond and there is no required. Please clarify.

Answer: An EOU is required to execute an EI bond every year.

Ques 36: We are presently using B17 Continuous Bond (non-validity date). As per EOU factory requirements for import/SEZ shipments, we pass the credit/debit entries for RM and capital goods/spare parts debit entries 25% duty value which is not creditable. Please clarify the below:

A. This B-17 Bond is manual. Please advise how do we generate Bond number for updating IGCR online?

Answer: Please follow the ICEGATE advisory on IGCR.

B. As per IGCR Portal, it is showing the Bond expiry date. But, in our case, the B-17 Bond does not have validity. So how to input the expiry date in IGCR online? Please advise.

Answer: The EI bond under IGCR is applicable for the particular financial year only.

C. We have 2 Bonds against single IIN and one GSTIN. In this case, how do we update the Bond Numbers in IGCR?

Answer: No, one IIN can have one bond only.

Ques 37: If the Bond is valid for one Financial Year and we have to execute bond every year then what will happen to our previous bonds, how it will be released?

Answer: ICES Advisory may be referred to.

D: Required Documents well merged in a PDF and the PDF size should be less than 1.5 MB. Please be informed that the file name should not contain any spaces or special characters while uploading the documents.

E: User will get the OTP after submission of documents & request of De-Register would be successfully submit.

Note: - All the documents should be self-attested with Company stamp & seal.

B. Case 2: - If simplified user doesn't have access to email registered on ICEGATE

Step I: You are requested to share the deactivation request on registration@icegate.gov.in along with the prescribed documents from the E-mail which is registered/updated in the GST portal along with a screenshot of the GST portal profile showing email id and contact details.

Required Documents for De-registration in case of email:

A: - IEC self-attested

B: - De-Activation letter (Signature of majority of Company Directors in case of Company & in case of partnership the signature required of all the Partners)

C: - GST copy

D: - ID proof

Note: - All the documents should be self-attested with Company stamp & seal.

2. PROCESS OF FRESH REGISTRATION

You are requested to follow the below link for understanding the process for fresh registration on ICEGATE:

https://www.icegate.gov.in/guidelines/registration-2

Annexure A

ICEGATE Registration Deactivation procedure for Simplified users

1. PROCESS OF DEREGISTRATION

A. Case 1: - If simplified user has access to email registered on ICEGATE & is able to login

Steps for deactivation: In order to de-register your ICEGATE account you are required to follow the below mentioned steps:

Step I: Login on ICEGATE

Step II: On your Dashboard, click on **"Profile status"**

Step III: Click on "Complete your Profile"

Step IV: Click on **"De-register"** option to proceed for the de-registration. After clicking the 'De-register' link, you will have to mention the reason for deactivation in the box **"Reason for De-Registration*".**

Step V: Following the above steps user will have to provide prescribed documents supporting the reason provided.

Required Documents for De-registration:

A: - IEC self-attested

B: - De-Activation letter (Signature of majority of company directors in case of company & in case of partnership the signature required of all the partners)

C: - GST copy

(Kindly follow page number 26 and 27 for the formats required for board of resolution and authorization letter respectively).

Step wise registration is also elaborated in a video tutorial in the below link:

https://www.youtube.com/watch?v=9do0ThsDqFQ