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राजस्वविभाग/ Department of Revenue
सीमाशुल्कआयुक्तकार्यालय/ Office of the Commissioner of Customs
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e-office File No.. CUS/AG/PN/4/2025-POL

23-05-2025

Public Notice No. 18/2025

Subject: Implementation of the Post EGM Amendment Module & the Export Entry (Post Export Conversion in relation to Instrument-based Scheme) Regulations, 2025-reg.

Attention of Importers, Exporters, Customs Brokers and all members of Trade is invited to the CBIC Notification No. 21/2025- Cus (NT) dated 03-04-2025 and CBIC Circular No. H/ 2025- Customs dated 03-04-2025. In the recent past, various reform measures have been taken to reduce time and cost of doing business for exporters. This includes seamless credit of drawback on exporters account, single registration for AD Code, extension of RODTEP benefits.

2. In line with Budget Announcement for automation of remaining customs processes and suggestions from the industry, functionality for post export changes in shipping bills is being implemented with following salient features:

- a. **Electronic processing of amendments under section 149 of the Customs Act.**
- b. Electronic processing of provisional assessment in exports
- c. Re-transmission of relevant details to the agencies concerned.

3. Electronic processing of amendments under section 149 of the Customs Act (Implementation of Post EGM Amendment Module):

Considering the sensitivities of amendments of certain details in shipping bills under section 149 of the Customs Act, 1962, the Board directs that, the fields as mentioned in the table below may be allowed to be changed only with the approval of the Additional or Joint Commissioner of Customs. A new module has been developed in ICES to handle such amendments in the shipping bill after filing of EGM. This is in addition to any other legal requirement that would be applicable, for instance, in the case of conversion of shipping bills, P r. Commissioner/ Commissioner o f Customs is the competent authority.

Table

1	Shipping Bills Level	i. Port of Loading ii. Country of Final Destination iii. Port of Discharge
2	Invoice	i. AD Code ii. Invoice Value
3	Item	i. US Code ii. Description of Goods iii. Quantity

4. **Implementation of the Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025**

Further, based on the suggestions received, 'The Shipping Bill (Post Export Conversion in relation to Instrument based Scheme) Regulations, 2022', is being superseded by 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025' vide Notification No. 21/2025-Customs (N.T.) dated 3rd April, 2025 , incorporating following aspects:

- a. 'Export Entry' has been incorporated and defined as to cover all kinds of export as defined in clause (16) of section 2 of the Customs Act, 1962;
- b. The overall time-limit for conversion of export entries shall be one year from the date of order for clearance of goods under appropriate sections of the Customs Act, 1962. Even for the export entries filed prior to 22.02.2022, the time-limit of one year shall be from the date on which the "Export entry ((Post export conversion in relation to instrument -based scheme) Regulations, 2025" , have come into force.
- c. Entries made under Section 84 of the Customs Act, 1962 would be a part of these regulations for permitting amendments along with restrictions as prescribed under the regulations, as drawback and other export benefits as extended to these modes;
- d. To provide for export entries filed under drawback to be converted into Instrument-based Schemes;
- e. To provide for reversal of benefits, if availed, in the scheme from which the conversion is sought as a condition for amendment;
- f. All conversions of Export Entry, other than Free Shipping Bills have also been covered.

5. Difficulties faced, if any, may be brought to the notice of the Assistant Commissioner of Customs (Export Assessment), Custom House Tuticorin for necessary action. This Public notice is issued just to create awareness of the Regulations. The original regulations and Circulars should be

referred to by the trade for ascertaining entitlements of amendments.

(VIKAS NAIR)
COMMISSIONER OF CUSTOMS

To

- i). Members/ Trade Associations as per mailing list,
- ii). Notice Board, Custom House, Tuticorin and
- iii). EDI Section, Customs House, Tuticorin for uploading in the website.

Copy submitted to:

The Chief Commissioner of Customs (Preventive), Trichy.