



वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
सीमा शुल्क आयुक्त कार्यालय / Office of the Commissioner of Customs
कस्टम हाउस, नयी हारबर एस्टेट / Custom House, New Harbour Estate
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FACILITY INTIMATION NO. 06/2017

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 -- reg.

Attention of all Exporters/Importers/Customs Brokers/ Steamer Agents/Shipping agents/Trade and Industry and Public is invited to the Board Circular No. 26/2017-Cus dated 01.07.2017 on the above subject.

2. Board has in the past issued various circulars both on the Excise and Customs side on the issue of sealing of containers. At present, there are three categories of containers 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 officers.
 - 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 of export cargo, hitherto carried out under the supervision of the Central Excise officers. It is the endeavour 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 the following procedure. This procedure is applicable to those exporters whose factory or warehouse or any other place where the export goods will be stuffed and sealed for export falls under the jurisdiction of Tuticorin Custom Commissionerate notified vide Notification No.45/2005-NT-Customs dated 06.06.2005.
4. In this regard, the procedure for seeking self-sealing permission of export containers from the premises falling under the jurisdiction of this Custom House (Tuticorin Revenue District), is prescribed as follows:
 - 4.1 The exporter shall:-
 - 4.1.1 inform the Superintendent of Customs (PRO) of this office 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'**;
 - 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 -- "B
 - 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 D.G.F.T / 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 in this Office and a duly acknowledged copy returned to the exporter. The Superintendent (PRO) shall inspect the premises with regard to the viability of stuffing of container in the premises and submit a Report to the Deputy/ Assistant Commissioner of Customs (Customs Policy) within 48 hours.
6. The Deputy/ Assistant Commissioner shall forward the proposal to the Principal Commissioner/ Commissioner of Customs who would consider granting permission of self-sealing of export containers at the required premises.
7. Self-Sealing permission once given by a Principal Commissioner/ Commissioner of Customs shall be valid for export at all the customs stations.
8. Subsequently, the exporter shall intimate the shipment/ self-sealing particulars to the Superintendent of Customs (PRO) 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. The self-sealed containers shall be brought by the exporter to any of the Container Freight Stations under the jurisdiction of Tuticorin Custom House, along with the Checklist of the Shipping Bill, Packing List, Invoice, duly filled in ANNEXURE – 'C', and any other required relevant document for further processing by Customs, including seal verification, granting of LEO and generation of the Shipping Bill for the consignment. Thereafter, the container(s) shall be passed out from the CFS to be moved to the concerned Port.
10. 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.
11. 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 for export.
12. 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.
13. The exporter intending to clear export goods on self-clearance (without employing a Customs Broker) shall file the Shipping Bill under digital signature.
14. 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.

15. Examination norms as prescribed under Circular No. 6/2002-Cus., dated 23.01.2002(as amended) shall be applicable for all such consignments.

16. 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.

17. 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.

18. 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.

19. The above said revised procedure regarding sealing of export containers shall be effective from 01.09.2017. 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.

20. 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



(के.वी.वी.जी. दिवाकर/K.V.V.G. DIWAKAR)

आयुक्त/COMMISSIONER

C.No.VIII/48/06/2016-Cus.Pol.

Customs Policy Section,
Custom House, Tuticorin.

Date: 22.08.2017

To

As per Mailing List I, II and III.

Notice Board

EDI Section, Custom House, Tuticorin for uploading in the website

Copy submitted to: The Chief Commissioner of Customs (Preventive), Trichy.

Annexure - A to Facility Intimation No.06 /2017 dated

(Application for one time approval for self-sealing of export containers)

[In duplicate]

To

The Deputy/ Assistant Commissioner of Customs (Customs Policy),
Custom House, Tuticorin

Sir,

With reference to Facility Intimation No. ... /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.06/2017 dated

(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 mission/ 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 - C to Facility Intimation No. 06 /2017 dated
Examination Report for Self-Sealed Container

Date:

Shipping Bill No.:

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 Authorised 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 isand the colour of the seal is I undertake full responsibility for any difference in description, quality or quantity of the goods.

Signature of the Authorised
signatory of the exporter

Name :
Designation :
Stamp :