



OFFICE OF THE COMMISSIONER OF CUSTOMS (II)
Airport Special Cargo Commissionerate, MUMBAI ZONE-III,
6th Floor, Avaz Corporate Point, Makwana Lane, Andheri-Kurla Road, Behind S.M. Centre,
Andheri (East), Mumbai-400059

F.NO. S/3-MISC-01(165)/2011/PCCCC

Dated: 27.12.2017

PUBLIC NOTICE No. 14/2017

Attention of all Importers/Exporters, Custom Brokers, Trade and all other stakeholders is invited to the implementation of computerized processing of Shipping Bills under ICES 1.5 system at Precious Cargo Customs Clearance Centre, Bandra Kurla Complex, Mumbai, having Port location code INDPC4, with effect from the date of issue of this PN.

2. Under ICES 1.5, the computerized processing of shipping bills would be handled in respect of the following categories:

- i. Duty Free Shipping Bills
- ii. Dutiable Shipping Bills (Cess)
- iii. Drawback Shipping Bills
- iv. DEEC Shipping Bills
- v. EPCG Shipping Bills
- vi. 100 % EOU Shipping Bills
- vii. Jobbing Shipping Bills
- viii. Other Exim Scheme Shipping Bills
- ix. NFEI Shipping Bills

3. PROCEDURE

3.1 The procedure to be followed in respect of filing of Shipping Bills under the ICES 1.5 at the Precious Cargo Customs Clearance Centre (PCCCC) shall be as follows: -

Under the EDI System, the Shipping Bills shall be filed electronically and processed online in an automated environment. Certain declarations and certificates etc. that are required to be provided in hard copy should be attached with export documents when the goods are presented for export. The following pre-requisites are to be complied with before filing shipping bills:

3.2 **IE-Code of the exporters** - Importer Exporter Codes (IEC) are being issued to the exporters by DGFT, details of which are transmitted online to ICES on a daily basis. ICES automatically register the IE Codes after confirming their validity, to enable the exporters to file the shipping bills electronically. Before filing the Shipping Bill, the exporters 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 the exporter shall not be able to file shipping bills for export. Necessary changes in IEC format with the implementation of GST Act, 2017 may be undertaken in terms of DGFT Trade Notice No.9 dated 12.6.2017 for filing of Shipping Bills (DGFT website may be accessed at <http://www.dgft.gov.in>).

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3.4 Registration of Airlines/Agents, Consol Agents: The EGM / Consol Manifest shall be filed electronically by the Airlines/Agents at the Destination Port. Before filing EGM, the Airlines/Agents should register themselves in the ICES at the policy section of the nodal Custom House i.e New Custom House, Ballard Estate, Mumbai.

3.5 Registration of Bank Account with Authorized Dealer of Foreign Exchange: Except for NFEI shipping bills, the account number of the exporter opened with Authorised Dealer of foreign exchange is required to be available in the ICES 1.5. The Directory of Authorised Dealers Codes is maintained in the ICES 1.5 on the basis of details made available by the RBI. The exporters may note that it would not be possible for the local customs officials to add the details of the AD code unless the information is available from RBI. In case the details are not available, the matter may be brought to the notice of the ICEGATE team.

Members of the trade may please note that ICEGATE provides 24X7 Helpdesk facility for trade to report problems related to electronic filing. The ICEGATE helpdesk can be contacted on e-mail address icegatehelpdesk@icegate.gov.in and the replies to the queries shall be sent through e-mails. The Helpdesk can also be contacted on Toll Free No: 1800-3010-1000 and 011-23370133 and 011-23379020.

3.6 Registration of bank account for credit of Drawback, ST and IGST refund amount: For exports under claim of drawback, ST and IGST refund; the exporter is required to open a bank account with any Core Banking System (CBS) branch of any bank in the country. Before filing of shipping bill under ICES 1.5, the exporter should approach the designated customs officer to register the details of such bank account in the ICES 1.5 as per Annexure E to the PN.

3.7. As per Rule 96 of CGST Rules 2017, the refund is to be credited in the bank account of the applicant mentioned in his registration particulars. There is a possibility that bank account details available with Customs do not match with those declared in the GST registration form. In order to ensure smooth processing and payment of refund of IGST paid on exported goods, it has been decided that said refund amount shall be credited to the bank account of the exporter registered with Customs even if it is different from the bank account of the applicant mentioned in his registration particulars. However, exporters are advised to either change the bank account declared to Customs to align it with their GST registration particulars or add the account declared with Customs in their GST registration details.

Further, as the refund payments are being routed through the Public Financial Management System (PFMS) portal, the bank account details need to be verified and validated by PFMS. The status of validation of bank account with PFMS is available in ICES. Exporters are advised that if the account has not been validated by PFMS, they must get their details corrected in the Customs system so that their bank account gets validated by PFMS. Exporters are also advised that if the account is closed and /or has not been validated by PFMS, then the IGST refund even if sanctioned, may not get credited to the account of the exporters. Exporters are also advised not to change their bank account details frequently to avoid delay in refund payment.

3.8 Exchange Rates of un-notified currencies: The ICES 1.5 maintains exchange rates in respect of currencies the rates of which are notified by the CBEC on a 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 shipping bill is filed should be produced to the customs officer and details of the same should be entered in the ICES 1.5 while filing the shipping bill. The shipping bill should be submitted in the system on the same date for which the rate of exchange is certified.

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The list of scheme codes can be seen on https://www.icegate.gov.in/Webappl/scheme_det.jsp.

3.10. Units of Measurement Codes: Against any quantity of goods, the appropriate Code indicated against the respective measurement in the list appended as Appendix 2 with this Public Notice must be used in the shipping bill / EGM as the case may be. Reference is also invited to CBEC Circular No.26/2013-Cus dated 19/07/2013, where adherence to Standard Unit Quantity Codes as prescribed in the Customs Tariff Act has been prescribed.

3.11. Currency Codes: For indicating value of goods, freight, insurance, commission etc.; only the relevant codes for the respective currencies in the list of currency codes appended with this Public Notice as Appendix 3 have to be used. Use of any incorrect code will result in incorrect conversion of the currency into Indian Rupees.

3.12. Country Codes: Wherever in the Shipping Bill / EGM, reference is required to be made to the name of the country, the appropriate Code of the country as indicated in the list of country codes appended as Appendix 4 to this Public Notice have to be used.

3.13. The Integrated Goods and Services Tax Act, 2017, under Section 16 provides that export of goods or services or both and supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit shall be zero rated supply and credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply. The section further lays down that a registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely: —

(a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or

(b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied.

3.14. State Code and GSTIN Entity Identification

To avail IGST Benefits on Exports, declaration of State Code and GSTIN in Shipping Bill is mandatory. The same needs to be added in SB Main Table of the SB Declaration. In any case of non-avallment of IGST, State Code along with one of the other Identity proof listed below needs to be provided.

Description (1)	GSTIN-Exp. (2)	Regn_Type (3)	Type of IEC to be declared (4)	GST Benefit (6)
GSTIN Normal	GSN	TP,CMP,CA S,ISD,NR,TD S,	Individual	Yes
GSTIN Govt	GSG	GOV	Generic IEC of Govt.	Yes
GSTIN UN	GSD	UN	Generic IEC of Diplomats	Yes

TAN	TAN		Indivi./Generic	No
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The PN No.2/2017 dated 28.6.2017 issue by Airport Special Cargo Commissionerate, Mumbai Customs Zone-III may be referred to for further necessary guidance in the matter.

3.15. Port Codes: An appropriate port code must be indicated wherever reference to port name is required to be made in a Shipping Bill / EGM. The Correct code may be obtained from the respective Carriers or checked from www.ugece.org/etrades. A list of all relevant codes would also be available at the service center.

3.16. Registration of DGFT Licences: If the exports are in discharge of export obligation against any of the DGFT Exim Licenses or Advance application, such licence/advance application should be first registered in the ICES and Licence No. or the Registration No. or advance application should be indicated against each item of goods in the shipping bill. However, EDI messages between Customs and DGFT for a number of licence types have been enabled. No separate registration shall be required for those licences which are received from DGFT online.

4. DATA ENTRY FOR SHIPPING BILLS

4.1 Shipping Bills can be filed through the service center located in the PCCCC or through Remote EDI System if the Exporter or the Customs Brokers have registered themselves at ICEGATE. In case the shipping bill is filed through Service Centre, the Exporters/CHAs would be required to submit a filled up form as per Annexure A at the Service Centre with the following documents:

- i) A declaration of all particulars in the SB in the format placed at Annexure - A
- ii) Copy of Invoice as per format laid down in CGST Rules, 2017
- iii) Declaration Form as per Annexure - B
- iv) DEEC/EPCG declarations etc. as applicable as per Annexure D

4.2. Export invoice should be compliant to GST Invoice Rules (not exceeding sixteen characters containing only alphabets, numerals and two special characters (" " and "-").

The export invoice should be issued by the supplier cum exporter in compliance with the GST Invoice Rules. It may also be noted that as per the GST Invoice Rules, in case of export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall also contain the following details: (i) name and address of the recipient; (ii) address of delivery; and (iii) name of the country of destination.

Other details to be given in the invoice table of the Shipping Bill shall include Third Party remittance details as per RBI requirements, Terms Place (INCOTERMS), End Use (as per the codes available in Imports) etc., as the case may be.

4.3. IGST Payment Details

Following fields shall have to be captured to either sanction refund in case exports are made on payment of IGST or, give the proof of exports in case exports were made under bond/LUT without payment of IGST.

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NA – Where IGST is not applicable, i.e. the supply is non-taxable; including exports made by non GST registered exporters

4.4. The formats should be duly complete in all respects and should be signed by the exporter or his authorized representative / Customs Broker. Forms, which are incomplete or unsigned, will not be accepted for data entry. Exporters/Customs broker should ensure that the data provided by them and entered by service center is correct in all respect so that process of clearance of export is smooth.

4.5. The Service Centre operators shall carefully enter the data on the basis of declarations (Duly filled forms of Annexure A) made by the CHAs/exporters. After completion of data entry, a checklist of the data entered by the operator will be printed by the Data Entry Operator and handed over to the exporters/CHAs for confirming the correctness of the electronic declaration. The Customs broker / Exporter will make corrections, if any, in the checklist and return the same to the operator duly signed. The operator shall make the corresponding corrections in the data and shall submit the Shipping Bill. The operator shall not make any amendment after generation of the checklist and before submission in the system unless the corrections made by the CHAs/exporters are clearly indicated on the checklist against the respective fields and are signed by Customs broker / Exporter.

4.6. The system automatically generates the Shipping Bill number. The operator shall endorse this shipping bill number on the checklist in clear and bold figures. It should be noted that no copy of the Shipping Bill would be available at this stage. This check list endorsed with Shipping Bill No. shall be used for bringing export goods to the PCCCC.

4.7. It may be noted that since the document numbers are to be assigned by the Central Server at a national level, all document numbers e.g. for Shipping Bills, EGMs, challans, would not be in a continuous series for each location.

4.8. The Declarations would be accepted at the Service Centre from 10.30.hrs to 16.00.hrs. Declarations received up to 16.00.hrs will be entered in the computer system on the same day.

4.9. Those Exporters or Customs broker who intend to use Remote EDI System (RES) to file from their offices should download necessary software from website www.ices.nic.in which is available free of cost and register themselves with the ICEGATE. They have also been facilitated by providing submission of customs documents under digital signature. For this purpose, they should one time register their details with ICEGATE. Detailed procedure for registration can be seen in New Registration Module from the website www.icegate.gov.in. To operationalize the facility to use Digital Signature Certificate for filing the aforementioned Customs process documents, the following process would be followed:

- (i) A web-based Common Signer utility is provided free of cost through the ICEGATE website (<https://www.icegate.gov.in>) for digitally signing the said Customs process documents.
- (ii) Exporters, customs brokers, airlines, and their agents are expected to use a Class III Digital Signature Certificate obtained from any of the Certifying Authorities, as notified by Controller of Certifying Authorities (<http://www.cca.gov.in>), following the due process.
- (iii) Exporters, Customs brokers, Air lines and their agents shall use the Digital Signature Certificate and the web based Common Signer utility to digitally sign the electronic documents generated by remote EDI package and then subsequently send the digitally signed documents for processing via email/web upload, as is being done currently.
- (iv) On receiving the digitally signed documents the ICEGATE server side verifier shall verify the user's credentials, validity of certificate, Certifying Authority credentials, Public Key

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4.10. The validity of the shipping bill in EDI System is seven days only. Therefore, if the export goods are not registered within seven days from the date of shipping bill, the shipping bill shall lapse and has to be filed again in the system.

5. ARRIVAL OF GOODS AT EXPORT EXAMINATION SHED IN PCCCC:

- a. The exporter or his Custom Broker would bring the valuable goods along with all required documents such as Check list, export invoice etc.
- b. The Custodian shall receive the export goods in the export shed and generate a running Export Register (ER) number on their computer system. The Custodian shall then give endorsement/receiving stamp containing the computer generated Export Register (ER) number, location of export goods, number of packages, time and date of receipt on the reverse of the check list. The endorsement stamp must be counter-signed by the representative person specially designated for this purpose by the Custodian.
- c. The Custodian shall also maintain a manual Register and enter the Shipping Bill number and the computer generated ER number as per check list presented by the exporter / Custom Broker.
- d. On verifying the Custodian's endorsement / receiving stamp and ER number on the SB check list, the Shipping Bill would be registered by the TA or Custom Officer and system would assign the group on the principle of least document load.
- e. On registration of the goods, exporter / Customs broker shall approach the Custodian and take physical delivery of the export parcels in the export examination area for examination and assessment.

6. PROCESSING OF SHIPPING BILLS

6.1 The S/B would be processed by the system on the basis of the declaration made by the exporter. At present RMS enabled clearance in exports is not operational at PCCCC. In view of the precious nature of the export cargo/ goods, all consignments are examined on first check basis.

- a. On receipt of goods from the Custodian, the Custom Broker / Exporter shall present the checklist and goods to the concerned Appraising Officer (AO) / Superintendent for endorsing the examination order manually. Examination instruction and packet selection will be provided by Superintendent / AO on hard copy of checklist of the SB as per the prevalent examination norms (Exporter/Custom Broker will be able to get the name of Superintendent / AO and status of SB through enquiry in service center and touch screen).
- b. Physical examination of selected packets (weight check, description and any other parameter) will be done by the concerned Inspector [Preventive Officer (PO)]/Examining Officer (EO) as per the manual examination instruction given by the AO/Superintendent on hard copy of the checklist. The examination report would be entered into the system by PO/ EO and goods will be sealed in the presence of Exporter/CHA.
- c. AO/Superintendent will add his final comments/examination report in the system on the basis of EO's report and forward the SB to DC/AC for endorsement.
- d. Goods will be handed over to the Custodian who will receive the goods under the same Export Register No. (ER No) as given at the time of initial receipt of goods. The Custodian shall provide endorsement/receiving stamp alongwith ER No. on the check list for final receipt of goods for export.
- e. On verifying the final endorsement/receiving stamp on the check list under the same ER Number, Let Export Order (LEO) will be granted by the concerned AO/Superintendent after the endorsement by AC/DC. Since there could be variation on gross weight due to packing, AO/Superintendent can also amend gross weight before granting LEO.

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Consol Agent shall then approach EDI Service Centre with a copy of PCTM generated by the Custodian. At the EDI Service Centre, the data entry operator (DEO) shall enter the details of the shipping bills in the system as per PCTM and the system allocates a Job Number to each Consol Agent. After the entry of all the shipping bills in a particular Job number, the DEO shall generate a provisional Transshipment Permit (TP) print for verification by the concerned Consol Agent. Once the Consol Agent confirms and verifies the details, the same shall be submitted in the system by the DEO for final TP. Based on this TP submission, the PO/EO, PCCCC shall approve the TP in system and thereafter print the requisite number of TP copies. All copies of TP shall be endorsed by the Consol Agent, Custodian and the Customs officer. TP format will also show the AWB against each consignment. Any changes in AWB No. will be allowed before TP generation by cancellation of LEO and amendment in S/B. Amendment in AWB No. after TP generation will require cancellation of TP, cancellation of LEO, amendment in S/B and then LEO & TP. Earlier TP Hard copies will also be required to be defaced manually.

b. At Air Cargo Complex, the export consignments shall be received by the representative of the Custodian at the designated Strong room as per T.P. The Custodian representative shall physically tally the number of consignments and ensure that all the export parcels are having the Customs seal intact. After verification of the number of export parcels received, the Custodian shall endorse a hard copy of the T.P. A copy of the T.P shall then be submitted by the Custodian representative to the Customs batch officer posted at ACC who shall give acknowledgment on hard copy.

c. The Export Freight Officer (E.F.O), ACC batch office would then receive the cargo on system in the Cargo arrival role by filling the requisite details such as T.P number/date and time. After receiving/arrival of the goods in system, the officer shall then proceed to make PCTM entry in system by entering details such as Flight number and date/ PCCCC Custom House Code 'INDPC4' and airway bill number etc. On successful completion of PCTM entry, a Job Number is generated. This job number shall then be used for making PCTM submission on system. The Customs officer shall ensure all PCTM is entered and submitted before filing of EGM by Airline.

8. QUERIES

8.1 In case of any doubt the exporter during examination can clarify doubts. However, in case where the need arises for a detailed answer from the exporter, a query can be raised in the system by the Appraiser/Superintendent, which needs to be approved by concerned Assistant /Deputy Commissioner (Exports). The S/B will remain pending and cannot be printed till the exporter replies to the query to the satisfaction of the Assistant /Deputy Commissioner. The reply to query if any can be submitted through ICEGATE or through Service Centre.

9 AMENDMENTS

9.1 Corrections/amendments in the checklist can be made at the Service Centre provided the system has not generated the SB number. Where corrections are required to be made after the generation of the S/B No. or, after the goods have been brought in for export at PCCCC, amendments will be carried out with the approval of the Asstt./Deputy. Commr. (Exports) whether the goods have not yet been allowed "Let Export, or where the "Let Export" order has been given.

9.2 In the above cases, after the permission for amendments has been granted, the Assistant / Deputy Commissioner (Exports) will approve the amendments on the system. Where the print out of the S/B has already been generated, the exporter will surrender all copies of the Shipping Bill to the Appraiser for cancellation before amendment is approved in the system.

10. SHORT SHIPMENTS, SHUT OUT, CANCELLATION AND BACK TO TOWN PERMISSIONS

10.1 Assistant / Deputy Commissioner (Exports) will give permission for issue of short shipment certificate, shut out or cancellation of S/B, on the basis of an application made by the

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exporter. The SB particulars would need to be cancelled / modified in the system before granting such permission. Assistant / Deputy Commissioner (Exports) would check the status of the goods, before granting permission.

11. AMENDMENT OF FREIGHT / INSURANCE AMOUNT

11.1 If the freight/insurance amount undergoes a change before "Let Export" or after "Let Export" is given, corresponding changes would also need to be made in the S/B with the approval of AC /DC (Exports). Non-intimation of such changes would amount to mis-declaration and may attract penal action under the Customs Act, 1962

12. RECONSTRUCTION OF LOST DOCUMENTS

12.1 Duplicate print out of EDI S/B cannot be allowed to be generated if it is lost, since extra copy of Shipping Bills are liable to be misused. However, a certificate can be issued by the Customs stating that "Let Export" order has been granted in the system to enable the goods to be accepted by the Air Line, for export. Drawback will be sanctioned on the basis of the "Let Export" order already recorded on the system.

13. RE-PRINT OF SHIPPING BILLS

13.1 Similarly, re-prints can be allowed where there is a system failure, as a result of which the print out (after the "Let Export" order) has not been generated or there is a misprint. Permission of AC/DC (Exports) would be necessary for the purpose. The misprint copy shall be cancelled before such permission is granted.

14. EXPORT OF GOODS UNDER CESS

14.1 For export items, which are subject to export cess, the cess shall be applied by the System on the basis of the corresponding 8 digit Heading Schedule maintained in the system. A printed challan generated by the system would be handed over to the exporter. The cess amount indicated should be deposited with the designated bank.

15. EXPORT OF GOODS UNDER CLAIM FOR DRAWBACK

15.1 The scheme of computerized processing of Drawback claims under the Indian Customs EDI System-Exports will be applicable for all eligible exports through PCCCC.

15.2 The exporters who intend to export the goods through PCCCC under claim for Drawback are advised to open their account with the bank as stated in Para 3.5 above. This is required to be done to enable direct credit of the Drawback amount to the exporter's account, as no cheques would be issued for payment of drawback. The exporters are required to indicate their account number opened with the Bank. It would not be possible to accept any shipment for export under claim for Drawback in case the account number of the exporter is not indicated in the declaration form.

15.3. Changes in Drawback Declarations

A new declaration is being added for the exporter to certify that no input tax credit of CGST/IGST has been availed for any of the inputs or input services used in the manufacture of the export goods, or that no refund of IGST paid on export goods shall be claimed. For the transition period, i.e. till the exporters continue to have used inputs on which CENVAT was paid, there will be 3 declarations:

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DBK002 - "I declare that no refund of Integrated Goods and Services Tax paid on export goods shall be claimed."

DBK003 - "I declare that CENVAT credit on the inputs or input services used in the manufacture of the export goods has not been carried forward in terms of the Central Goods and Services Tax Act, 2017."

For Every Item where DBK claimed is suffix as A or C, an exporter is required to declare two codes only, i.e. (1) DBK001 or DBK002 and (2) DBK003

15.4. The exporters are also required to give their account number along with the details of the Authorized Dealer bank through which the export proceeds are to be realized.

15.5. Export declarations involving a drawback amount of more than Rupees One lakh will be processed on the system by the AC/DC before the goods can be brought for examination and for allowing "Let Export".

15.6. The drawback claims are sanctioned subject to the provisions of the Customs Act 1962, the Customs and Central Excise Duties Drawback Rules 1995 and conditions prescribed under different sub-headings of the All Industry rates as notified by the Ministry of Finance from time to time.

15.7. After actual export of the goods, the drawback claims will be processed in the EDI system by the officers of Drawback Branch on first come first served basis. There is no need for filing separate drawback claim. The status of the Shipping Bill and sanction of drawback claim can be ascertained from the "Enquiry Counter" set up at the Service Centre or remote system through ICEGATE. If any query has been raised or deficiency noticed, the same will be shown on the terminal and a printout of the query/deficiency may be obtained by the authorized person or the exporter from the Service Centre or in his own office, if the exporter has connection with ICEGATE. The exporters are advised to reply to such queries expeditiously through the service centre. The claim comes in queue of the EDI system only after the reply to queries/deficiencies is entered in the ICES 1.5.

15.8. Shipping Bills in respect of goods under claim for drawback against brand rates would also be processed in the same manner, except that drawback would be sanctioned only after the original brand rate letter is produced before the designated customs officer in the office of Assistant/ Deputy Commissioner (Export) and is entered in the system. The exporter should specify the SI No. of drawback as 98.01 for provisional drawback in the Annexure -A.

15.9. All the claims sanctioned in a particular day will be enumerated in a scroll and transferred to the designated bank. The designated bank would credit the drawback amount in the respective account of the exporter and where the account of the exporter is in any other Core Banking System (CBS) branch of any bank, the designated bank would transfer the amount to the respective CBS branch who would credit the amount to exporter's account. The exporters may make arrangement with their banks for periodical statement of credits on account of drawback.

- a) An exporter desirous to have his drawback credited in any core banking branch of the bank authorized for drawback payment at that EDI location or any other bank other than the authorized bank (in any core banking enabled branch which is also RTGS and NEFT enabled), the exporter will be required to declare to the Customs authorities the Indian Financial Service Code (IFSC) of the bank branch where he operates his bank account, in addition to the core banking enabled account number bank name and address in the

account, certifying the correctness of the IFS code and bank account number of the exporter and a copy of the same shall also be submitted to the authorized bank branch at the EDI location.

- c) Whenever there is a change in the exporter's bank account number the same procedure is required to be followed by the exporter for fresh registration of new bank account number.
- d) State Bank of India, Bandra-Kurla Complex, Mumbai is authorized for disbursement of drawback amount online.

15.10. Supplementary Drawback Claims: If the drawback amount initially paid is less than entitlement the exporter can file application for supplementary claim for additional amount. For such claims after approval of sanction of supplementary claim on file by the AC/DC Drawback, the Appraiser / Superintendent. (DBK) shall process claim online and submit it for approval by AC/DC (DBK). After sanction of drawback against supplementary claim, Drawback Scroll shall be generated by system and amount transferred to the bank in the same manner as normal scroll.

16. EXPORT OF GOODS UNDER 100% EOU SCHEME

16.1 The Exporters can get the export goods examined by Central Excise / Customs Officer at the factory even prior to filling of Shipping Bill. Self-sealing facility is also available. He shall obtain the Examination report in the form annexed as Annexure - C1 to this Public Notice duly signed and stamped by the Examining Officer and Supervising Officer at the factory. The export invoice shall also be signed and stamped by both the officers at the factory. Thereafter the goods shall be brought to the PCCCC Customs Warehouse for the purpose of clearance and subsequent "Let Export". The Exporters / Customs broker shall present the goods for registration along with Examination Report in Annexure 'C1', ARE-1, Export Invoice duly signed by the Examining Officer and Supervising Officer at the factory, check list, declaration in form Annexure 'A', Annexure 'C1' and other documents such as document of transportation, ARE-1, etc. to the Examiner/Preventive Officer in the concerned shed. After registration of goods, the shipping bill will be marked to an Examiner/ Preventive Officer for verification of documents and seal. If seal is found intact the Shipping Bill will be recommended for LEO, which will be given by the PCCCC Appraiser/Superintendent. However, if seal is not found intact, the goods will be marked for examination and LEO will be given if the goods are found in order.

17. EXPORT OF GOODS UNDER THE EPCG/DES SCHEME

17.1 The procedure for online transmission of Licenses/Authorizations issued under Duty Exemption Scheme (DES) (except those issued under Scheme Code 17) and Export Promotion Capital Goods Scheme (EPCG) from DGFT to Customs through an Electronic Message Exchange System is operational at this port in respect of DES / EPCG licences issued on or after 30th September 2008. As per the procedure prescribed by DGFT, exporters apply for Advance licenses under Duty Exemption Scheme (DES) and licenses under Export Promotion Capital Goods Scheme (EPCG) to DGFT. As per the Handbook of Procedures Vol I, exports under DES can be started immediately on generation of file no. which is generated by DGFT on submission of application for licenses under DES. Accordingly, DGFT would transmit the messages relating to File Numbers so generated by them to Customs so as to enable Customs to permit exports under DES. As the exports under EPCG can be started only after issuance of license; the DGFT would transmit the License messages immediately on issuance of licenses under DES and EPCG scheme. The licenses under above mentioned schemes issued by DGFT would be received online by Customs. Such licenses would be subjected to the prescribed online validation checks at ICEGATE and thereafter, the same would be available for use by the exporters at the port of registration. Details of such licenses would also be available on the home

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17.2 There is no need of registration of file number / license number and obtaining a Customs Registration number at this port, as the licenses issued under DES / EPCG will now be received online from DGFT and would be available at this port. Exporters would be required to produce the hard copies of the licenses issued by DGFT along with bonds / LUTs and execute BG in accordance with the provisions of the Customs Circular(s) in force and as per the statutory requirements of the relevant Customs Notifications, to the designated officer. Exporters are required to quote the license number on the respective export documents in case they intend to use the licenses. No manual debits would be made in hard copies of licenses at the time of assessment of Shipping Bills for export cargo.

17.3. For monitoring of export obligation under licenses issued by DGFT under above mentioned schemes, Customs would transmit online all such Bills of Entry and Shipping Bills to DGFT wherever imports / exports have been affected under licenses received online from DGFT under DES / EPCG schemes. DGFT would transmit online an Export Obligation Discharge Certificate (EODC) in prescribed format containing details of Shipping Bills to Customs which would also be made available at this port. Based on this EODC, the designated officer at this port would release the bonds / LUTs and the BG, if any, after causing necessary verifications.

17.4. For any amendment in licenses issued under above schemes by DGFT, exporter would obtain a log print of usage of license in prescribed format. DGFT would process amendment(s) of license based on log print of usage of license issued by Customs and transmit online the necessary amendment(s) of license to Customs. No exports under such license would be allowed after issuance of log print till the amendment message is received from DGFT.

17.5. The above procedure would be applicable in respect of file nos./ Licenses/Authorizations issued under Duty Exemption Scheme (DES) and Export Promotion Capital Goods Scheme (EPCG) on or after 30th September 2008 by DGFT. The existing procedure in case of manual registration of file nos./ Licenses/Authorizations issued under these schemes on or up to 30th September 2008, would continue to be followed.

17.6 In case of EPCG/DES (except those issued under Scheme Code 17) issued on or after 30th September 2008 there is no need of any registration at this port. However, in case of EPCG/DES issued prior to 30th September 2008 and DES issued Scheme Code 17, the exporters intending to file Shipping Bills under the aforesaid schemes including those under the claim for Drawback should first get their EPCG/ DES (issued upto 19th June 2014 by the DGFT) registered with this port, which would be done by the designated officer. The original EPCG/DES would need to be produced before designated officer for data entry. A print out of the relevant particulars (Checklist) entered will be given to the Exporter / Customs broker. The EPCG/ DES would need to be presented to the Appraiser/ Superintendent, who would verify the particulars entered in the computer with the original EPCG/DES and register & verify the same in the EDI system. The Registration No. of the EPCG/DES would be furnished to the Exporter/Customs broker, which would need to be mentioned on the declaration forms (Annexure D) at this port for export of goods. It would not be necessary thereafter for the Exporter/Customs broker to produce the original EPCG/DES for processing of the export declarations.

17.7 All the export declarations for EPCG/DES would be processed on the system by the Appraiser/Superintendent, Export Department and the AC/DC Exports. After the declarations have been processed and accepted, the goods can be presented at the Export Shed along with EPCG/DES licences for examination and "Let Export" as in other export goods. All exporters availing of the EPCG/DES facilities are requested to immediately get their EPCG/DES

17.9 It is further clarified as follows: -

- a. While giving details relating to EPCG/DES operations in the form at Annex-D, the exporters/CHAs should indicate the S.No. of the goods being exported in the Column titled "ITEM S.NO. IN EPCG/DES PART E" of Annex. D.
- b. If inputs mentioned in EPCG/DES only have been used in the manufacture of the goods under export, in Column titled "ITEM SR.NO. in Advance Authorisation of Annex. D, the exporters/CHAs are required to give S.No. of inputs in Part-C of the DES Book and Exporters need not fill up column titled "DESCRIPTION OF RAW MATERIALS".
- c. If some inputs which are not in Part-C of the EPCG/ DES have been used in the manufacture of the goods under export and the exporter wants to declare such inputs, he shall give the description of such inputs in column titled "DESCRIPTION OF RAW MATERIALS".
- d. In the column "IND/IMP", the exporters are required to write "N", if the inputs used are indigenous and "M", if the inputs used are imported,
- e. In column titled "Cess Schedule Sl. No." the relevant Serial No. of the Schedule relating to Cess should be mentioned

18. Export under claim of the IGST Refund

18.1. Under the GST Laws, taxpayers would be filing their outward supply returns on GSTN for all the supplies made by them including exports. For exports, they will be required to quote the Shipping Bill and export invoice details which shall be validated by the Customs EDI system. The confirmation of the export by Customs shall be made once the EGM is filed and closed. Based on this validation only the taxpayer (exporter) shall be granted refund of the IGST paid by him on the exported goods. This validation shall also act as the proof of export in case the exporter has made the supply under bond or LUT without payment of IGST. For facilitating the above, Shipping Bill forms have also been modified to capture the necessary details.

18.2. As per Rule 96 of the CGST Rules 2017 dealing with refund of IGST paid on goods exported out of India, the shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India once, both, the export general manifest (EGM) and valid return in Form GSTR-3 or Fdm GSTR- 3B, as the case may be has been filed. The details of zero rated supplies declared in Table 6A of return in Form GSTR1 are matched electronically with the corresponding details available in Customs system as per details provided in the SB. Filing of return in GSTR3 or GSTR3B is another precondition for considering SB as claim for refund. The exporter must file their GSTR1 very carefully to ensure that all relevant details such as invoice number, SB No., IGST paid etc. under GSTR1 and SB match with each other and also file GSTR3 or 3B return expeditiously without waiting for last date to ensure that their refund is processed in timely manner. The Rule requires that once these conditions are met, the Customs System shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

18.3. Generation of Scroll

Like Drawback and RoSL, the refund of IGST on exports shall also be given by the Proper Officer by generating a scroll of eligible Shipping Bills, i.e., where EGMs have been filed and which have been declared by the exporter in column 6A of his GSTR-1 returns for the corresponding month. If a Shipping Bill is declared in subsequent month's returns, the process of IGST refund shall only trigger thereafter. The temporary IGST refund scroll shall be generated by the authorized officer in the CLK role in ICES. Consequently, permanent scroll

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Commissioner of Central/ State/ UT tax and copy of such intimation has to be sent to the common portal.

18.4. Transmission of Scroll

The scroll shall be then transmitted electronically by ICEGATE to PFMS for processing of the amount to be credited in the exporter's valid bank account registered with Customs. The Exporters are required to ensure that the accounts invalidated by PFMS are validated/corrected/updated in ICES. The updation can be done by the authorized Customs officer using the CLK role for all the accounts registered in a Customs Commissionerate. The instructions given in the Board's Instruction No.15/2017-Cus and Circular No.42/2017-Cus available on www.cbec.gov.in may also be referred.

18.5. Validation of the Scroll by Central DDO

PFMS requires the scroll to be validated by a DDO for authentication and further processing of refund. In this regard, two officers have been nominated by the Board as Central DDO and Alternate Central DDO for the entire country. The officers shall be able to login on ICEGATE and compare the overall number (of SBs) and value pertaining to each scroll with the data transmitted to PFMS. Once validated and confirmed by the Central DDO, the amount shall be credited to the exporter's account through PFMS.

18.6. The refund of IGST shall be processed after matching the details given in the Shipping Bill with those declared on GSTN in the monthly returns. A GSTIN wise Shipping Bill enquiry module is available within ICEGATE login for the registered users (exporters/CHAs) to again check the relevant declarations(SB No., Invoice details, IGST Amount, EGM details etc.) they filed with Customs and verify whether they match with the GSTR-1 and GSTR-3B returns.

19. FILING OF EGM

The EGM shall be filed by Airlines / Agents at the destination port (INBOM4). Filing of correct EGM is must for treating SB as a refund claim. The concerned Airlines should ensure that the EGM is filed correctly within time. Cases which remain in error due to some reason should be followed up by the Airlines to ensure that records are updated. Exporters should also follow up with their carriers to ensure that correct EGM are filed in timely manner. In case of mismatch in information furnished in EGM vis-à-vis SB or non-filing of EGM, the compliance of exported out of India requirement in Rule 96(2) of CGST Rules, 2017 would remain unfulfilled and no IGST refund or drawback would be processed.

20. MONITORING OF FOREIGN EXCHANGE REALIZATION:

- (a) The exporters filing Shipping Bills (S/Bs) under drawback shall furnish a declaration to the Assistant/Deputy Commissioner (Drawback) providing the details of all Authorized Dealers (AD), their codes and addresses through which they intend to realize the export proceeds. Such a declaration shall be filed at each port of export through which the exporter exports his goods. In case, there is a new addition of AD, the same is to be intimated to the concerned Custom House at the port of Export.
- (b) The system would generate on all Shipping Bills, the due date for submission of BRCs.
- (c) The exporter shall submit a certificate from the Authorized Dealer(s) in respect of whom declaration has been filed containing details of the shipments which remain outstanding beyond the prescribed time limit, including the extended time, if any, allowed by AD/RBI. Such a certificate can also be provided by a Chartered Accountant in his capacity as a statutory auditor of the exporter's account. A Performa for furnishing such negative statement was enclosed as Annexure to the Board Circular No. 5/2009 dated 22.2.2009.

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the six-monthly period of January- June 2013 (during which exports were effected) the statement/BRC needs to be submitted after 1st July, 2014

- (e) Such certificates shall be filed by the exporter AD wise at each port. The relevant date for filing certificates shall be calculated from the date of let export order (LEO) which is the date when the export goods are permitted to be exported. An endorsement on the exporter's copy of S/Bill would be made specifying the due date for realization of export proceeds.
- (f) The system shall indicate list of the shipping bills under drawback where the BRC/negative statement has not been furnished by the exporter within the prescribed date. The Assistant/Deputy Commissioner (Drawback) may peruse such lists either for the entire Customs port or for an individual exporter by entering the IEC of the exporter and accordingly initiate action to recover drawback.
- (g) The BRC entry module gives three options for entering the details of foreign exchange realization.
 - (i) If the exporter furnishes the BRCs as a proof of foreign exchange realization, the officer will choose option (1) and enter the specific Shipping Bill numbers and dates. Such Shipping Bills will be deleted by the system from the list of shipping bills pending for realization of export proceeds.
 - (ii) If the exporter produces a "negative statement" for a specified six monthly period from the AD/chartered accountant that no foreign exchange is pending realization for the exporter in the given period, the officer will choose option (2). The system will automatically display the S/Bs pertaining to the given period on screen and once the officer approves, all such shipping bills shall be deleted from the pendency list.
 - (iii) If the negative statement furnished by the exporter gives the list of S/Bs, for a particular six month period, for which foreign exchange has not been realized (and implication foreign exchange has been realized for all other S/Bs) then, the officer will choose option (3). This will allow the officer to enter the S/Bs for which the BRCs are pending. Thereafter, all S/Bs except such pending S/Bs will be deleted from the list.
 - (iv) The BRC entry module also enables the Department to remove the list of S/Bs from the pendency list if drawback is recovered subsequently. In such cases, the officer may choose option (1) and enter the order no./challan no. and date and also the no. and date of all shipping Bills for which the drawback has been realized. Thereafter, all such S/Bs will be deleted from the pendency list.

21. The system will indicate to the Assistant/Deputy Commissioner (Drawback) all cases of Drawback Shipping Bills if the BRC/negative statement in the prescribed Annexure enclosed to the Board's Circular is not submitted by the exporter within the prescribed period. Further, the exporters are required to furnish the BRCs/negative statement in the prescribed Annexure as per Board Circular 5/2009 dated 02.02.2009.

22. GRIEVANCE HANDLING

The Assistant /Deputy Commissioner of Customs may be approached by importers /exporters or their Customs brokers for redressal of any problems faced at any stage of the import/export clearance. Regarding Help desk facilities the following may be noted:

a) ICEGATE users would continue to interact with the Helpdesk at 180030101000, 011-23379020 and 011 - 23370133 or through email icegatehelpdesk@icegate.gov.in. This Helpdesk is managed by M/s Wipro.

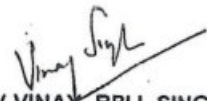
b) Users requiring any other clarifications regarding the new application may interact

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(a) Users may also directly contact the System Manager or the designated Custom Officers in case of any difficulty.

Shri H. K. Meshram, Addl. Commissioner of Customs, Systems Manager,
Office phone number: 022-29202610

Dr. C. Y. Manikanhaiya, Deputy Commissioner of Customs, Alternate Systems Manager,
Email: chandravanshi.manikanhaiya@icegate.gov.in
Office phone number: 022-26754000


(VINAY BRIJ SINGH)
COMMISSIONER OF CUSTOMS
APSC, MUMBAI

Encls: Annexure and Appendices as above

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone III
2. The Addl. Director General, Directorate General of Systems, New Delhi.
3. The Commissioner of Customs, APSC, Mumbai Zone III.
4. The Systems Manager, APSC, Mumbai Zone III
5. The Systems Manager, Air Cargo Complex, Mumbai Zone III.
6. The Director General, Inspection and Audit, Central Excise, New Delhi
7. The Manager, State Bank of India, BDB Branch, BKC, Mumbai
8. GJEPC, Mumbai
9. M/s Bharat Diamond Bourse, Mumbai.
10. BCHAA/ Customs Brokers Association, Mumbai.
11. FDI, ACC, Sahar, Mumbai for uploading on website.
12. Notice Board
13. Office copy