

FORM – E*[see regulation 5(3)]***Courier Bill of Entry – XIV (CBE-XIV) for Dutiable Goods**
(Electronic Filing)

Courier Registration Number (1)		Name and address of the Authorized Courier (2)		
PARTICULARS OF CUSTOM HOUSE AGENT (3)				
Licence Number (i)		Name (ii)		Address (iii)
PARTICULARS OF IMPORTER				
4				
IEC Code (i)		IEC Branch Code (ii)		Name & Address (iii)
				GSTIN (iv)
Category of Importer (Govt. Depts, Govt. Undertakings, Diplomatic/UN, others) (v)		If others, please specify (vi)		Type of Importer (100 % EOU or not, please specify) (vii)
Authorised dealer code of the Bank	Category of the Bill of Entry (Home	¹ [E-commerce import 6A	Bill of Entry	Class Code (CC) (New, Split, Post, Part)

¹ Substituted by Notification No. 81/2022 Cus. (N.T.), dated 23.09.2022.

(5)	Consumption, Warehouse, Ex-Bond) (6)	Whether import using e-commerce (Yes/No)]	Number and date (7)	(8)
Type of Bill of Entry (Normal, Prior, Advance) (9)		High Sea sale (10)		
Seller particulars in case of High Sea sale (11)				
IEC Code (A)		IEC Branch Code (B)		Name (C)
Address (D)				
Use of the first proviso under section 46(1), Customs Act,1962: (12)	Special Requests (13)	Reason in case of extension of Time Limit is Requested (14)		Airlines (15)
Flight Number (16)		Airport of Arrival (17)		Date of Arrival (18)
Airport of Shipment (19)		Country of Origin (if same for all goods of the consignment, otherwise declare item-wise) (20)		Country of Consignment (21)

IGM details (22)		MAWB No. (23)	MAWB date (24)	HAWB No. (25)
IGM No. (A)	Date of entry Inward (B)			CRN No., if applicable. (A)
HAWB date (26)	Marks & Numbers (27)	Number of Packages (28)	Type of Packages (29)	Unit of measure for gross weight (30)
Gross weight (31)	Additional information for clearance of goods at Inland Container Depots (ICDs) (32)			
	Name of Gateway Port (A)	Gateway IGM Number (B)	Date of Entry Inwards of Gateway Port (C)	
Container details (In case of clearance at ICDs and Sea Ports), wherever applicable (33)				
Container No. (A)	Seal Number (B)		FCL/LCL (C)	
Bond details (34)				
Whether Clearance of imported goods is sought against any type of bond already registered with Customs? (A)				
BOND TYPE (Provisional Duty Bond, Re-Export Bond, Letter of Guarantee, Warehouse Bond, Project Bond, EOU Bond (B-17 Bond), End use Bond, Test Bond, Undertaking ITC Bond, Cash Deposit, Jobbing etc.) (A-1)			Bond Number (A-2)	

<p align="center">DETAILS OF PROCUREMENT CERTIFICATE, IF ANY</p> <p align="center">(35)</p>			
<p>Procurement Under 36/96 Customs?</p> <p align="center">(i)</p>	<p>Procurement Certificate Number</p> <p align="center">(ii)</p>	<p>Date of Issuance of Certificate</p> <p align="center">(iii)</p>	
<p>Location Code of the Central Excise Office issuing the Certificate</p> <p align="center">(iv)</p>	<p>Commissionerate</p> <p align="center">(v)</p>	<p>Division (vi)</p>	<p>Range</p> <p align="center">(vii)</p>
<p align="center">IMPORT UNDER MULTIPLE INVOICES</p> <p align="center">(36)</p>			
<p align="center">If Imports are affected under multiple invoices</p> <p align="center">(i)</p>			
<p>Number of Invoices</p> <p align="center">(i)-1</p>	<p>Total Freight</p> <p align="center">(i)-2</p>	<p>Total Insurance</p> <p align="center">(i)-3</p>	
<p align="center">DETAILS OF EACH INVOICE</p> <p align="center">(37)</p>			
<p>Invoice Number</p> <p align="center">(i)</p>	<p>Date of Invoice</p> <p align="center">(ii)</p>	<p>Purchase order Number (iii)</p>	
<p>Date of Purchase Order</p> <p align="center">(iv)</p>	<p>Contract Number</p> <p align="center">(v)</p>	<p>Date of Contract</p> <p align="center">(vi)</p>	
<p>Letter of Credit</p> <p align="center">(vii)</p>	<p>Date of letter of Credit</p> <p align="center">(viii)</p>		

<p align="center">Details of Items and Related Information for each Invoice</p> <p align="center">(ix)</p>		
<p align="center">Invoice Number</p> <p align="center">(ix) -1</p>	<p align="center">Supplier Details</p> <p align="center">(ix) -2</p>	
<p align="center">Name of the Suppliers</p> <p align="center">(ix)-2(a)</p>	<p align="center">Address of the Suppliers</p> <p align="center">(ix)-2(b)</p>	<p align="center">Country</p> <p align="center">(ix)-2(c)</p>
<p align="center">If Supplier is not the seller</p> <p align="center">(ix)-3</p>		
<p align="center">Name of the Seller</p> <p align="center">(ix)-3(a)</p>	<p align="center">Address of the Seller</p> <p align="center">(ix)-3(b)</p>	<p align="center">Country</p> <p align="center">(ix)-3(c)</p>
<p align="center">Broker/Agent Details</p> <p align="center">(ix)-4</p>		
<p align="center">Name of the Broker/Agent</p> <p align="center">(ix)-4(a)</p>	<p align="center">Address of the Broker/Agent</p> <p align="center">(ix)-4(b)</p>	<p align="center">Country</p> <p align="center">(ix)-4(c)</p>
<p align="center">Nature of Transaction(Sale, Sale on consignment basis, Hire/rent, Replacement, Gift, Sample, Free of Cost, Others</p> <p align="center">(ix)-5</p>	<p align="center">If others, Please specify</p> <p align="center">(ix)-5(a)</p>	
<p align="center">Terms of Payment</p> <p align="center">(LC,DP/TA,FOC, Others)</p> <p align="center">(ix)-6</p>	<p align="center">If others, Please specify</p> <p align="center">(ix)-6(a)</p>	
<p align="center">Conditions or Restrictions, If any Attached to sale</p> <p align="center">(ix)-7</p>		<p align="center">Method of Valuation</p> <p align="center">(ix)-8</p>

Term of Invoice (ix)-9	Invoice value (ix)-10	Invoice Currency (ix)-11	
Freight, Insurance and Other Charges (ix)12			
Freight (ix)-12(a)	Rate (ix)-12(a)(i)	Amount (ix)-12(a)(ii)	Currency (ix)-12(a)(iii)
Insurance (ix) -12(b)	Rate (ix) - 12(b)(i)	Amount (ix) -12(b)(ii)	Currency (ix) -12(b)(iii)
Loading, Unloading and Handling Charges as per Rule 9(2)(b) of the Customs Valuation Rules, 1988 (ix) -12(c)	Rate (ix) -12(c)(i)	Amount (ix) -12(c)(ii)	Currency (ix) -12(c)(iii)
Other Charges Related to the Carriage of goods (ix) -12(d)	Rate (ix) -12(d)(i)	Amount (ix) -12(d)(ii)	Currency (ix) -12(d)(iii)
Cost and Service Not Included in the Invoice and Other Miscellaneous Charges (ix) – 13			
Brokerage and Commission (ix) -13(a)	Rate (ix) -13(a)(i)	Amount (ix) -13(a)(ii)	Currency (ix) –(13)(a)(iii)
Cost of containers (ix) -13(b)	Rate (ix) -13(b)(i)	Amount (ix) -13(b)(ii)	Currency (ix) –(13)(b)(iii)

Cost of Packing (ix) -13(c)	Rate (ix) -13(c)(i)	Amount (ix) -13(c)(ii)	Currency (ix)–(13)(c)(iii)
Dismantling, Transport and handling in the Country of Export or any other Country (ix)-13(d)	Rate (ix) -13(d)(i)	Amount (ix) -13(d)(ii)	Currency (ix) –(13)(d)(iii)
Cost of Goods and Services Supplied by Buyer (ix) -13(e)	Rate (ix) -13(e)(i)	Amount (ix) -13(e)(ii)	Currency (ix)–(13)(e)(iii)
Documentation (ix) -13(f)	Rate (ix) -13(f)(i)	Amount (ix) -13(f)(ii)	Currency (ix) – (13)(f)(iii)
Country of Origin Certificate (ix) -13(g)	Rate (ix) - 13(g)(i)	Amount (ix) -13(g)(ii)	Currency (ix) – (13)(g)(iii)
Royalty and Licence Fees (ix) -13(h)	Rate (ix) -13(h)(i)	Amount (ix) -13(h)(ii)	Currency (ix)–(13)(h)(iii)
Value of Proceeds which accrue to seller (ix) -13(i)	Rate (ix) -13(i)(i)	Amount (ix) -13(i)(ii)	Currency (ix)–(13)(i)(iii)
Cost of Warranty of Service, if any, Provided by the seller or on Behalf of the seller (ix) -13(j)	Rate (ix) -13(j)(i)	Amount (ix) -13(j)(ii)	Currency (ix) – (13)(j)(iii)

Other Costs or Payments, if any, to Satisfy the Obligation of the seller (ix) -13(k)	Rate (ix) -13(k)(i)	Amount (ix) -13(k)(ii)	Currency (ix) – (13)(k)(iii)
Other Charges and Payments, if any (ix) -13(l)	Rate (ix) -13(l)(i)	Amount (ix) -13(l)(ii)	Currency (ix) – (13)(l)(iii)
Discount Amount (ix) – 14		Discount Currency (ix) – 15	
Additional charges, if any, for purchase on High Seas (In Rs.) (ix) – 16			
Rate (%) (ix) – 16 (a)		Amount (in Rs.) (ix) – 16 (b)	
Any other Information which has a bearing on Value (ix) – 17			
Details of Special Valuation Branch (SVB) Loading wherever Applicable (at Invoice Level) (Fill only if same for all goods of the consignment else declare at item level) (ix) – 18			
Are the Buyer and Seller Related? YES / NO (ix) – 18 (a)			
If the buyer and Seller are Related, has the Relationship been examined Earlier by the SVB (yes /No) (ix) – 18(b)			

If examination earlier by the SVB ix) (- 18 (b) (i)	SVB Reference Number (ix) - 18 (b)(i)(1)	SVB Date (ix) - 18 (b)(i)(2)	Indication for Provisional/ Final (ix) - 18 (b)(i)(3)
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Item-wise Information under each Invoice (ix) – 19					
Case of Re Import (ix) – 19(a)	² [Case of e-commerce Re-import (ix)-19(aa)]			Import against Licence (ix) – 19(b)	Serial Number of Invoice (ix) – 19(c)
	(A)	(B)			
	Whether it is an E-Commerce re-import consignment containing jewellery falling under CTH 7117 or CTH 7113 (Yes/ No)	If yes, Item-wise specification corresponding to Column (1):			
	(1)	(B.1) General Specifications (2)			
		(i)Item S.No.[of Invoice NO. at column 37 (i)]	(ii)SKU No.	(iii) Type of jewellery (a) Gold (b)Silver (c)Artificial jewellery (d) Any other precious metal	

² Inserted by Notification No. 57/2022 Cus. (N.T.), dated 30.06.2022.

	If, (B.1)(iii)(b)															
	(B.1)(ii)(b.1)Percentage of Silver content	(B.1)(ii)(b.2)Wt. of silver (in gm)	(B.1)(iii)(b.3)Whether studded or set in precious/semi-precious stones (Yes/No)	(B.1)(iii)(b.3.1)If yes, (a) Diamond or (b) other precious or semi-precious stone	(B.1)(iii)(b.3.1)(a) If diamond					(B.1)(iii)(b.3.1)(b) If other precious or semiprecious stone						
					(B.1)(iii)(b.3.1)(a)(i)Cut [marquise, princess, pear, oval, heart, emerald or any other]	(B.1)(iii)(b.3.1)(a)(ii)Color [D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z or any other]	(B.1)(iii)(b.3.1)(a)(iii)Clarity [F,IF,VV S1, VVS2,VS1,VS2,SI1,SI2,I1,I2,I3 or any other]	(B.1)(iii)(b.3.1)(a)(iv)Carat at	(B.1)(iii)(b.3.1)(a)(v)No. of Stones	(B.1)(iii)(b.3.1)(b)(i)Name of the stone	(B.1)(iii)(b.3.1)(b)(ii)Whether Natural or Synthetic	(B.1)(iii)(b.3.1)(b)(iii)No. of stones	(B.1)(iii)(b.3.1)(b)(iv)Country of Origin			
	If, (B.1)(iii)(d)															
	(B.1)(iii)(d.1)Purity (Carat)	(B.1)(iii)(d.2)Certificate [uploaded, if any]	(B.1)(iii)(d.3)Wt. of precious metal (in gm)	(B.1)(iii)(d.4)Whether studded or set in precious/semi-precious stones (Yes/No)	(B.1)(iii)(d.4.1)If yes, (a) Diamond or (b) other precious or semi-precious stone	(B.1)(iii)(d.4.1)(a) If diamond					(B.1)(iii)(d.4.1)(b) If other precious or semiprecious stone					
						(B.1)(iii)(d.4.1)(a)(i)Cut [marquise, princess, pear, oval, heart, emerald or any other]	(B.1)(iii)(d.4.1)(a)(ii)Color [D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z or any other]	(B.1)(iii)(d.4.1)(a)(iii)Clarity [F,IF,VV S1, VVS2,VS1,VS2,SI1,SI2,I1,I2,I3 or any other]	(B.1)(iii)(d.4.1)(a)(iv)Carat	(B.1)(iii)(d.4.1)(a)(v)No. of Stones	(B.1)(iii)(d.4.1)(b)(i)Name of the stone	(B.1)(iii)(d.4.1)(b)(ii)Whether Natural or Synthetic	(B.1)(iii)(d.4.1)(b)(iii)No. of stones			(B.1)(iii)(d.4.1)(b)(iv)Country of Origin

Item Description (ix) – 19(d)	General Description (ix) – 19(e)		Currency for Unit Price (ix) – 19(f)	
Unit Price (ix) – 19(g)	Unit of Measure (ix) – 19(h)		Quantity (ix) – 19(i)	
Accessories, if any (ix) – 19(j)	Name of Manufacturer (ix) – 19(k)		Brand (ix) – 19(l)	
Model (ix) – 19(m)	Grade (ix) – 19(n)		Specification (ix) – 19(o)	
End Use of Item (ix) – 19(p)	Manufacturing (ix) – 19(p)(i)	Trading (ix) – 19(p)(ii)	Self Consumption (ix) – 19(p)(iii)	

Country of Origin (ix) – 19(q)		Assessable Value (ix) – 19(r)		
Details, in case of previous Imports (ix) – 19(s)		Bill of Entry Number (ix) – 19(s)(i)	Date (ix) – 19(s) (ii)	Currency (ix) – 19(s) (iii)
Unit Value (ix)-19(s) (iv)	Custom House (ix) –19 (s)(v)			
Classification Details (ix)-19(t)				
RITC (ix)-19(t)(i)	CTSH (ix)-19(t)(ii)	CETH (ix)-19(t)(iii)	GST Code (ix)-19(t)(iv)	Value under section 3 of the customs Tariff Act,1975 and IGST Amount (ix)-19(t)(v)
EXIM Scheme Code, if Any (ix)-19(t)(vi)			Para No./Year of Exim policy (ix)- 19(t)(vii)	
Details of Special Valuation Branch (SVB) Loading wherever Applicable (at Item Level) (ix)- 19(u)				
Are the Buyer and Seller Related? YES/NO (ix)- 19(u)(i)				

If the b-Buyer and Seller are Related, has the Relationship been examined earlier by the SVB(Yes/No) (ix)- 19(u)(ii)				
If Examined earlier by the SVB (ix)- 19(u)(ii)(1)	SVB Reference Number (ix)- 19(u)(ii)(2)	SVB Date (ix)- 19(u)(ii)(3)	Indication for Provisional/Final (ix)- 19(u)(ii)(4)	
Notification used for the Item (Custom and Excise) (ix)- 19(v)				
Notification Type (ix)- 19(v)(i)	Notification Number (ix)- 19(v)(ii)	Serial Number in Notification (ix)- 19(v)(iii)		
List Number (ix)- 19(v)(iv)	List Serial Number (ix)- 19(v)(v)			
Shipping Bills Details in case of Re- Import (ix) – 19 (w)				
Shipping Bill Number (ix) – 19 (w)(i)	Shipping Bill Date (ix) – 19 (w)(ii)		Port of Export (ix) – 19 (w)(iii)	
Invoice Number of Shipping Bill (ix) – 19 (w)(iv)	³ [Item Serial Number Details in Shipping Bill“(ix-19(w)(v))		Payments made for Export on a Pro-Rata Basis (In Rupees) (ix) – 19 (w)(vi)	
	A. Details of Consignment exported			
	(A.1)S.No. of the jewellery Item in the CSB-V	(A.2)FOB value of the corresponding jewellery item		(A.3) Reason for re-import a. Reason for return as captured on the e-commerce platform, or b. Could Not Be Customs Cleared at Destination Port
	(1)	(2)		(3)]

³ Substituted by Notification No. 57/2022 Cus. (N.T.), dated 30.06.2022.

Freight (ix) – 19 (w)(vi)(1)	Insurance (ix) – 19 (w)(vi)(2)	
Details Relating to Duty Exemption based on EXIM Schemes and Licence Particulars (ix) – 19 (x)		
Additional Duty Exemption Requested (ix) – 19 (x)(i)	Notification Number (ix) – 19 (x)(ii)	Serial Number in Notification (ix) – 19 (x)(iii)
Licence Registration Number (ix) – 19 (x)(iv)	Licence Registration Date (ix) – 19 (x)(v)	Debit Value (Rs.) (ix) – 19 (x)(vi)
Unit of Measure for Quantity to be Debited (ix) – 19 (x)(vii)	Debit Quantity (ix) – 19 (x)(viii)	Item Serial Number in Licence (ix) – 19 (x)(x)

Additional Duty Rate (ix)-19(y)(i)	Additional Duty Amount (ix)19(y)(ii)	IGST Rate (ix)- 19(y)(iii)	IGST Exemption Notification (ix)- 19(y)(iv)	IGST Amount (ix)- 19(y)(v)	GST Compensation Cess Rate (ix)-19(y)(vi)	GST Compensation Cess Exemption Notification (ix)-19(y)(vii)	GST Compensation Amount (ix)-19(y)(viii)	Total Duty Amount (ix)-19(y)(ix)
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Declaration (For the Courier Bill of Entry-XIV for Home Consumption)

DECLARATION

(Declaration to be signed by the Courier / Customs House Agent)

2. I / We declare that I / we have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I / we receive any documents from the importer showing a different state of facts, I /we will immediately make the same known to the Commissioner of Customs.

(Declaration to be signed by an Importer) (With Customs House Agent/Courier)

1. I/We declare that the contents of invoice (s) no. (s) dated of M/s. and of other documents relating to the goods covered by the said invoice (s) and presented herewith are true and correct in every respect.
2. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I / we discover any information showing a different state of facts, I /we will immediately make the same known to the Commissioner of Customs.
3. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
4. I/We am/are not connected with the suppliers/manufacturers as — (a)
Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and
(b) Collaborator entitled to the use of the trade mark, patent or design,
(c) Otherwise than as ordinary importers or buyers.
5. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House (s).

(Declaration to be signed by an Importer) (Without Customs House Agent/Courier)

1. I/We declare that the contents of this Bill of Entry for goods imported against Airway Bill number dated are in accordance with the invoice number dated and other documents presented herewith. I/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.
2. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.

3. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
4. I/We am/are not connected with the suppliers/manufacturers as -
 - (a) Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and
 - (b) Collaborator entitled to the use of the trade mark, patent or design,
 - (c) Otherwise than as ordinary importers or buyers.
5. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House (s)

Declaration (For the Bill of Entry for Warehousing)

(Declaration to be signed by the Courier / Customs House Agent)

1. I/We apply for leave to deposit the goods covered by this Bill of Entry in the warehouse being public/private warehouse appointed/licensed under the Customs Act, 1962.
2. I/We declare that the contents of this Bill of Entry for goods imported against Airway Bill Number dated are in accordance with the invoice number dated and other documents presented herewith.
3. I/We declare that I/we have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I/we receive any documents from the importer showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.

(Declaration to be signed by an Importer) (With Customs House Agent/Courier)

1. I/We apply for leave to deposit the goods covered by this Bill of Entry in the warehouse being public/private warehouse appointed/licensed under the Customs Act, 1962.
2. I/We declare that the contents of invoice (s) no. (s) _____ dated _____ of M/s. _____ and of other documents relating to the goods covered by the said invoice (s) and presented herewith are true and correct in every respect.
3. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I / we discover any information showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.
4. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
5. I/We _____ am/are _____ not _____ connected _____ with _____ the _____ suppliers/manufacturers _____ as _____ – _____ (a)
Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and

(b) Collaborator entitled to the use of the trade mark, patent or design,

(c) Otherwise than as ordinary importers or buyers

6. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House(s)

(Declaration to be signed by an Importer) (Without Customs House Agent/Courier)

1. I/We apply for leave to deposit the goods covered by this Bill of Entry in the warehouse being public/private warehouse appointed/licensed under the Customs Act, 1962.
2. I/We declare that the contents of this Bill of Entry for goods imported against Airway Bill Number dated are in accordance with the invoice number dated and other documents presented herewith. I/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.
3. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.
4. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
5. I/We am/are not connected with the suppliers/manufacturers as – (a)
Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and
(b) Collaborator entitled to the use of the trade mark, patent or design,
© Otherwise than as ordinary importers or buyers.
6. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House(s).

Declaration (For the Bill of Entry for Ex-bond clearance)

Declaration to be signed by the importer/Courier/Customs House Agent

1. I/We declare that the particulars given in this Bill of Entry are true
2. I/We apply for permission to clear the goods from the Customs Bonded Warehouse subject to the provisions of the Customs Act, 1962.

Signature of Importer _____]

[NOTE: Details relating to Sl. No. 4(ii) and 5 shall be non-mandatory.]