Circular No. 19 / 2018 - Customs

F.No: 484 / 3 / 2015 – LC (Vol II)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No: 226, North Block, New Delhi
Dated 18th June 2018

To,

Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Customs

Subject: Electronic sealing – Deposit in and removal of goods from Customs bonded Warehouses

Madam / Sir,


2. The regulations require that goods arriving at the warehouse from a customs station shall be affixed with a one-time-lock with its serial number endorsed upon the bill of entry for warehousing and the transport document. The warehouse keeper or bond officer, as the case may be, is required to inspect the seal and when it is found intact, permit the goods to be unloaded at the warehouse. Circular 17/2016-Cus dated 14th May 2016 prescribes that in case of removal of goods from a customs station for deposit into a warehouse, the container or means of transport (closed trucks) should be affixed with a one-time-lock by the proper officer at the customs station. A similar procedure has been provided under the Warehoused Good (Removal) Regulations, 2016, for removal of warehoused goods from one warehouse to another and from a warehouse to customs station for export. Also, the Principal Commissioner of Customs / Commissioner of Customs is duly empowered to permit movement of goods without affixation of OTLs, where the nature of goods or their manner of transport so warrant (e.g. Liquid Bulk Cargo transported through Pipe Lines and Over Dimensional Cargo).

3. Subsequently, the Board has prescribed RFID self-sealing for export of containerized cargo. Circulars 36/2017, 37/2017 and 41/2017 - Customs prescribe the use of "RFID tamper proof one-time-bolt seal" and providing of readers / procedure for its use by Customs. It has now been decided by the
Board that RFID sealing shall be extended to transport of goods for deposit in a warehouse as well as removal therefrom. Therefore, where ever the Warehousing Regulations (referred in para 1 above) prescribe affixing of a "One Time Lock", the importer or owner of the goods shall use RFID anti-tamper one-time-locks (hereinafter referred as “RFID OTL”).

4. The RFID OTLs shall be sourced from the vendors whose names appear in the list placed on the website of the CBIC (please see weblink alongside to circular 36 & 37/2017 on www.cbic.gov.in)

4.1 Considering the fact that goods may be removed through a variety of vehicles, different types of RFID OTLs, such as bolt seals (already specified by circular 36/2017-Cus) or wire - cable seal shall be used. The specifications, data elements and procedure to be used under the Regulations for Warehousing shall be as follows:

4.2 Seals

(i) For containers (RFID One-Time-Bolt Seal)
   As prescribed under circular 36/2017 – Customs dated 28th August 2017

(ii) For closed body vehicles (RFID Wire Cable seal)
   (a) Each seal shall be a one-time-lock bearing a unique serial number and brand of the vendor in the format ABCD XXXX XXXX, where ABCD stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.
   (b) The RFID seal shall conform to ISO 17712:2013 and ISO/IEC 18000-6 Class 1 Gen 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.
   (c) The manufacturer or vendor, as the case may be, shall be in possession of certifications required for conformance of the ISO standard ISO 17712:2013 namely, clauses 4, 5 and 6 (as applicable to cable-wire seals)
   (d) Before commencement of sales, the vendor shall submit self-certified copies of the above certifications to the Risk Management Division (RMD).

4.3 Readers

The specification of Readers to be deployed shall be as prescribed under circular 41/2017 – Customs dated 30.10.2017.

4.4 Software & Application

(a) The data elements to be captured in the web-application in the case of removal goods from a customs station to a bonded warehouse shall be as follows:
   (i) IEC (Importer Exporter Code)
   (ii) Bill of Entry Number.
   (iii) Date
(iv) RFID OTL number
(v) Date of sealing
(vi) Time of sealing
(vii) Container Number (where cargo is containerized or else not required)
(viii) Registration number of vehicle
(ix) Warehouse code
(x) Customs location code

(b) The data elements to be captured in the web-application in the case of removal goods from a warehouse to a customs station for export shall be as follows:
(i) IEC (Importer Exporter Code)
(ii) Shipping Bill Number
(iii) Date
(iv) RFID OTL number
(v) Date of sealing
(vi) Time of sealing
(vii) Container Number (where cargo is containerized or else not required)
(viii) Registration number of vehicle
(ix) Customs location code
(x) Warehouse code

(c) The data elements to be captured in the web-application in the case of removal goods from a warehouse to another warehouse (section 67):
(i) IEC (Importer Exporter Code)
(ii) Bill of Entry No.
(iii) Date
(iv) Warehouse code (origin)
(v) Warehouse code (destination)
(vi) RFID OTL number
(vii) Date of sealing
(viii) Time of sealing
(ix) Container Number (where cargo is containerized or else not required)
(x) Registration number of vehicle

4.5 Procedure

(a) All licencees of customs bonded warehouses shall have to procure Readers for scanning of RFID OTLs at the bonded warehouse at their own cost.

(b) The licencee shall also procure RFID OTLs from the vendors for providing the same to importer, owner, exporter or in case of private bonded warehouses for their own use. It is clarified that licencees are free to procure RFID OTLs from any one or more vendors.

(c) The vendors shall be required to provide Readers to Customs locations. Readers already deployed by vendors to Ports and ICDs for RFID sealing can also be used for this procedure. Air Cargo Complexes, CFS and LCSSs are also covered under this procedure for transport of bonded goods.

(d) Any importer permitted to remove goods for deposit in a warehouse shall obtain an RFID seal
from the Warehouse where the goods are to be deposited.

(e) Vendors shall ensure that the TID number is captured in their data base and warehouse code of the licencee is linked to the same at the time of sale of seals.

(f) Vendors shall ensure that data can be uploaded from internet enabled Readers as well as desktops.

(g) Circular No 19/2016- Cus dated 20th May 2016 prescribes that the importer shall declare the warehouse code in the Bill of Entry for warehousing. The Out of Charge officer releasing the cargo for deposit in a warehouse is advised to match the warehouse code declared in the bill of entry with that linked to the seal. This procedure shall dispense the need for securing any space availability certificates by importers.

(h) The exporter of warehoused goods will be obligated to declare the physical serial number of the RFID OTL at the time of filing the online integrated shipping bill or in the case of manual shipping bill, before the container or cargo is dispatched from the warehouse.

(i) In case the RFID OTL is found to be tampered at the Customs Station at the time of export, then mandatory examination would be carried out by the Customs authorities.

(j) In case at the time of arrival of the goods at the warehouse, the RFID OTL is found to be tampered, then the licencee shall not permit unloading of the goods and shall inform the bond officer [Please refer sub-regulation 5(1) and (7) of the Warehouse Custody & Handling of Goods Regulation, 2016].

(k) Under Regulation (5) of the Warehoused Goods (Removal) Regulations 2016, the importer or owner is required to produce an acknowledgement of the due arrival of the goods. A period of one month (or as extended by the proper officer) has been provided under the regulations for producing the acknowledgment, failing which, the owner of the goods is required to pay full duties along with interest, fine and penalty. With the introduction of the procedure contained in this circular, the “trip report” generated by scanning the RFID OTL at the destination customs station or warehouse, shall be printed and retained for records by the customs station, bond officer and licencee. This will enable discharge of the requirement of acknowledgement enjoined under the regulation (5). However, this is notwithstanding the obligation cast on the licencee under Warehouse (Custody & Handling) Regulations 2016 for account of goods [Regulation (5) and (7) refer].

(l) For the purposes of risk management, if there is any inordinate delay in the due arrival of goods, the bond officer may be alerted by the customs station or vice versa.

(m) Where any procedure requires that goods removed from a warehouse shall move under physical escort by customs (eg, as prescribed by circular 32/2016 regarding Duty Free Shops), the use of RFID OTL shall not apply.

5. The Principal Commissioner of Customs /Commissioner of Customs is duly empowered to permit movement of goods without affixation of RFID OTLs, where the nature of goods or their manner of
transport so warrant (e.g. Liquid Bulk Cargo transported through Pipe Lines and Over Dimensional Cargo).

6. The above procedure shall come into force with effect from 1st August 2018

7. Clarifications, if any, may be sought from the Board.

8. Hindi version follows.

(Dr. Swati Bhanwala)
OSD (Land Customs)
Circular No. 26/2017-Customs

F. No. 450/08/2015-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

*****

New Delhi dated the 1st July, 2017

To

All Principal Chief Commissioner/Chief Commissioner of Customs & Central Excise
All Principal Commissioner/Commissioner of Customs & Central Excise
All Principal Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive)
All Principal Commissioner/Commissioner of Customs / Customs (Preventive)

Sir/ Madam,

Subject: Export procedure and sealing of containerized goods-regarding.

Goods and Service Tax has become operational from 01-07-2017. In the GST regime, the governing provisions related to exports are contained in section 16 of the Integrated Goods and Service Tax Act, 2017 (IGST Act). Supplies of goods and services for exports have been categorized as 'Zero Rated Supply' implying that goods could be exported under bond or Letter of Undertaking without payment of integrated tax followed by claim of refund of unutilized input tax credit or on payment of integrated tax with provision for refund of the tax paid.

2. With the onset of GST, extant procedures relating to export of goods viz. claim of rebate/refund, stuffing of containers at the factory, warehouse or any other place from where the goods are intended to be exported etc. would require review of the existing procedures. In this regard, attention is drawn to notification No's 42/2001-CE (N.T.) to 45/2001-CE (N.T.) both dated 26.6.2001 detailing the procedure to be followed for the export of goods on payment of terminal excise duty and 19/2004-CE (N.T.) and 20/2004-CE (N.T.), both dated 06.09.04, without payment thereof.

A. Procedure of Export

3. Any person making zero rated supply (i.e. any exporter) shall be eligible to claim refund under either of the following options, namely:

1.
(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 unutilized 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, in accordance with the provisions of section 54 (Refunds) of the Central Goods and Services Tax Act or the rules made there under (i.e. the Central Goods and Service Tax Rules, 2017).

4. For the option (a) above, procedure to file refund has been outlined in the Central Goods and Service Tax Rules, 2017. The exporter claiming refund of unutilized input tax credit will file an application electronically through the Common Portal, either directly or through a Facilitation Centre notified by the GST Commissioner. The application shall be accompanied by documents as prescribed in the said rules. Application for refund shall be filed only after the export manifest or an export report, as the case may be, is delivered under section 41 of the Customs Act, 1962 in respect of such goods. The formats for furnishing bond or LUT for export of goods have been separately notified under CGST Rules, 2017. The said formats are attached herewith for easy reference.

5. For the option (b), broadly the procedure is that a registered person shall not be required to file any application for refund of integrated goods and services tax paid on supply of goods for exports. The shipping bill, having inter-alia GST invoice details, filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export and the applicant has furnished a valid return in FORM GSTR-3. The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the Customs system and the said system shall in turn electronically transmit back to the common portal a confirmation that the goods covered by the said invoices have been exported out of India. Upon receipt of information regarding furnishing of valid return in FORM GSTR-3 from the common portal, 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. Government has allowed a grace period to the registrants to file returns under the new GST Law. Therefore, this refund procedure shall as a consequence come into operation only when the registrants file the above mentioned returns. Further, the exporters are free to avail option (a) or option (b). The refund shall be governed by the provisions of the section 16 of the IGST Act.
6. In order to ensure smooth transition from the earlier export procedure to the procedure being laid down for export of goods under the GST regime, the existing Shipping Bill formats (both manual/electronic) have been modified to make them compliant with the IGST law. New formats of the Shipping Bill have been made applicable already. ABE-1 procedure which was being followed is dispensed with except in respect of commodities to which provisions of Central Excise Act would continue to be applicable.

B. Sealing of Containers

7. Board has in the past issued various circulars both on the Excise and Customs side on the issue of sealing of containers. A gist of these Circulars and the subject matter dealt in them is given in the annexure to this circular. 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 officer.

   c. Containers stuffed and sealed at Container Freight Stations/Inland Container Depot.

8. For the sake of uniformity and ease of doing business, Board has decided to simplify the procedure relating to factory stuffing hitherto carried out under the supervision of the Central Excise officers. It is the endeavor 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.

9. 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:

   i. The exporter shall be under an obligation to inform the details of the premises whether a factory or warehouse or any other place where container stuffing is to be carried out, to the jurisdictional customs officer.

   ii. The exporter should be registered under the GST and should be filing GSTR1 and GSTR2. 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 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 DCGT under a valid status holder certificate issued in this regard.

iii. Any exporter desirous of availing this procedure shall inform the jurisdictional Custom Officer of the rank of Superintendent or Appraiser of Customs, at least 15 days before the first planned movement of a consignment from his/her factory/premises, about the intention to follow self-sealing procedure to export goods from the factory premises or warehouse. The jurisdictional Superintendent or an Appraiser or an Inspector of Customs shall visit the premises from where the export goods will be stuffed & sealed for export. The jurisdictional Superintendent or Inspector of Customs shall inspect the premises with regard to viability of stuffing of container in the premises and submit a report to the jurisdictional Deputy Commissioner of Customs or as the case may be the Assistant Commissioner of Customs within 48 hours. The jurisdictional Deputy Commissioner of Customs or as the case may be the Assistant Commissioner of Customs shall forward the proposal, in this regard to the Principal Commissioner/Commissioner of Customs who would grant permission for self-sealing at the approved premises. Once the permission is granted, the exporter shall furnish only intimation to the jurisdictional Superintendent or Customs each time self-sealing is carried out at approved premises. 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.

iv. Where the visit report of the Superintendent or an Appraiser or an Inspector of Customs regarding viability of the stuffing at the factory/premises is not favorable, the exporter shall bring the goods to the Container Freight Station/Inland Container Depot/Port for sealing purposes.

v. Self-Sealing permission once given by a Principal Commissioner/Commissioner of Customs shall be valid for export at all the customs stations. The customs formation granting the self-sealing permission shall circulate the permission along with GSTIN of the exporter to all Custom Houses/Station concerned.

vi. 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.

vii. 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.

viii. The exporter intending to clear export goods on self-clearance (without employing a Customs Broker) shall file the Shipping Bill under digital signature.

ix. 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 electronic seals to check for tampering if any enroute. The Risk Management System (RMS) is being suitably revamped to improvise the interdiction/examination norms. However, random or intelligence based selection of such containers for examination/scanning would continue.

10. Board has decided that the above revised procedure regarding sealing of containers shall be effective from 01.09.2017. A future date has been prescribed since the returns under GST have been permitted to be filed by 10.09.17 and also with the purpose to give enough time to the stakeholders to adapt to the new procedures. Therefore, as a measure of facilitation, the existing practice of sealing the container with a bottle seal under Central Excise supervision or otherwise would continue. The extant circulars shall stand modified on 01.09.2017 to the extent the earlier procedure is contrary to the revised instructions given in this circular.

11. Suitable public Notices may be issued in this regard. Difficulty faced, if any, may be brought to the notice of the Board.

12. Hindi version will follow.

Yours faithfully,

(Zubair Riaz)
Director (Customs)
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<th>Date</th>
<th>Subject</th>
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FORM GST RFD-11

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN

2. Name

3. Indicate the type of document furnished
   Bond: [ ]  Letter of Undertaking: [ ]

4. Details of bond furnished

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Reference no. of the bank guarantee</th>
<th>Date</th>
<th>Amount</th>
<th>Name of bank and branch</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>3</td>
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<td>5</td>
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Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

(i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -------

Date -------
Bond for export of goods or services without payment of integrated tax
(See rule 96)

I/We ..................... of ....................., hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of ..................... rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/ successors and assigns by these presents; Dated this..................... day of.....................;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;
and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of ..................... rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned;
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;
AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).
Signature(s) of obligor(s).
Date:
Place:

Witnesses
(1) Name and Address
(2) Name and Address

Occupation

Accepted by me this........................day of ................................ (month)..........................

(year)

........................................of .................................. ........................................

(Designation)

for and on behalf of the President of India.".
Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We ........................................ of........................................... (address of the registered person) having Goods & Services Tax Identification Number No............................................, hereinafter called "the undertaker(s) including my/our respective heirs, executors/administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this .................... day of ..................... to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (9) of rule 96;

(b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinafter written by the undertaker(s)

Signature(s) of undertaker(s).

Date:
Place:

Witnesses
(1) Name and Address........................................ Occupation........................................
(2) Name and Address........................................ Occupation........................................
Date
Place

Accepted by me this........................................day of........................................ (month)........................................
(year)
............................of

.................... (Designation)

for and on behalf of the President of India
Circular No. 36/2017-Customs

F. No: 450/08/2015-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

Room No.227-B, North Block,
New Delhi, 28th August, 2017

To,

All Principal Chief Commissioner/Chief Commissioner of Customs & Central Excise
All Principal Commissioner/Commissioner of Customs & Central Excise
All Principal Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive) All
Principal Commissioner/Commissioner of Customs / Customs (Preventive)

Subject: Implementing Electronic Sealing for Containers by exporters under self-sealing procedure prescribed vide circular 26/2017-Customs dated 1st July 2017-reg.

In continuation of the Board circular 26/2017-Customs dated 1.7.2017 regarding self-sealing of containers by exporters using electronic seals, the Board has approved the following procedure which shall be adhered to by exporters opting for self-sealing.

2. Procedure

(a) The exporters who were availing sealing at their factory premises under the system of supervised factory stuffing, will be automatically entitled for self-sealing procedure. All exporter AEOs will also be eligible for self-sealing. It is clarified that all those exporters who are already operating under the self-sealing procedure need not approach the jurisdiction Customs authorities for the self-sealing permission.

(b) The permission to self-seal the export goods from a particular premise, under the revised procedure, once granted shall be valid unless withdrawn by the jurisdictional Principal Commissioner or Commissioner of Customs if non-compliance to law, rules and regulations is noticed. In case the exporter makes a request for a change in the approved premise (s), then the procedure prescribed in circular 26/2017-Cus shall be followed, and a fresh permission granted before commencement of self-sealing at the new premises.

(c) With respect to para 9 (v) of the circular 26/2017-cus, Principal Commissioners / Commissioners would be required to communicate to Risk Management Division (RMD) of CBEC, the IEC (Importer Exporter Code) of the following class of exporters:
(i) exporters newly granted permission for self-sealing;
(ii) exporters who were already operating under self-sealing procedure;
(iii) exporters who were permitted factory stuffing facility; and
(iv) AEOs
The categories mentioned in c(ii), (iii) and (iv) may be communicated to RMD by 20-09-2017.
(d) Under the new procedure, the exporter will be obligated to declare the physical serial number of the e-seal at the time of filing the online integrated shipping bill or in the case of manual shipping bill before the container is dispatched for the designated port/ICD/LCS.

(e) Exporters shall directly procure RFID seals from vendors, conforming to the standard specification mentioned in para 3 below. Since the procedure seeks to enhance integrity of transportation of goods, the exporters will be required to obtain seals directly. They shall provide details such as IEC etc., at the time of purchase for identification as well as for using the standard web application necessary to support an RFID self-sealing ecosystem.

(f) In case, the RFID seals of the containers are found to be tampered with, then mandatory examination would be carried out by the Customs authorities.

3. **Standard Specification of the Seal:**

(a) The electronic seal referred to in Para 9 (vii) of the Circular No. 26/2017-Customs dated 01.07.2017 shall be an “RFID tamper proof one-time-bolt seal”, each bearing a unique serial number. The exporters shall be responsible for procuring the seals at their own cost for use in self-sealing.

(b) Each seal shall be a one-time-bolt-seal bearing a unique serial number and brand of the vendor in the format ABCD XXXX XXXX, where ABCD stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.

(c) The RFID seal shall conform to ISO 17712:2013 (H) and ISO/IEC 18000-6 Class 1 Gen 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.

(d) The manufacturer or vendor, as the case may be, shall be in possession of certifications required for conformance of the ISO standard ISO 17712:2013 (H) namely, clauses 4, 5 and 6. Before commencement of sales, the vendor shall submit self-certified copies of the above certifications to the Risk Management Division (RMD) and all the ICDS/ Ports where he intends to operate along with the unique series of the seals proposed to be offered for sale.

4. **Application, Record Keeping and Data Retrieval System**

(a) It is clarified that the information sought from the exporter in para 9 (vii) of the circular 26/2017-Customs shall now be read as:
- IEC (Importer Exporter Code)
- Shipping Bill Number
- Shipping Bill Date
- e-seal number
- Date of sealing
- Time of sealing
- Destination Customs Station for export
- Container Number
- Trailer- Truck Number
It is further clarified that the information need not be mounted "in the electronic seal" but tagged to the seal using a 'web / mobile application' to be provided by the vendor of the RFID seals. Data once uploaded by the exporter should not be capable of being overwritten or edited.

(b) All vendors will be required to transmit information in para (a) above to RMD and the respective destination ports / ICDs of export declared by the exporter. The arrangements for transmission of data may be worked out in consultation with the RMD and nodal Customs officer at each ICD / Port.

(c) All vendors shall be required to make arrangements for reading / scanning of RFID one-time-Bolt seals at the Customs ports/ICDs at their own cost, whether through handheld readers or fixed readers.

(d) The integrity of the RFID seal would be verified by the Customs officer at the port/ICD by using the render-scanners which are connected to Data Retrieval System of the vendor.

(e) Since all ICDs / ports where containerized cargo is handled would require reader scanners, Principal Commissioners or Commissioners exercising administrative control over such ports/ICDs shall notify the details of the nodal officers for the smooth operation of this system.

(f) The transaction history of the self-sealing should be visible to the exporters for their reference.

(g) The vendor shall also undertake to integrate the information stored on the data retrieval server with ICEGATE at his own cost on a date and manner to be specified by the Directorate General of Systems, New Delhi.

5. The new self-sealing procedure shall come into effect from 1.10.2017. Till then the existing procedure shall continue. All field formations are advised to immediately notify an officer of the rank of Superintendent to act as the nodal officer for the self-sealing procedure. He shall be responsible for coordination of the arrangements for installation of reader-scanners, whether fixed or hand-held.

6. Difficulties anticipated/concerns, if any, should be brought to the notice of the Board immediately.

7. Hindi version follows.

Yours faithfully

(Signature)
Director(Customs)
Circular No. 37/2017-Customs

F.No.450/08/2015-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Room No. 227B North Block, New Delhi.
Dated the 20th September, 2017.

To
All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise


Sir/Madam,

Representations have been received from several associations seeking information on the availability of RFID Tamper Proof One-time-bolt container seals. Field formations have also sought guidance of the Board regarding the identity of vendors, availability of the electronic seals, web-based application and provisioning of readers at various ports / ICDs.

2. Several potential vendors have communicated with the Board & field formations regarding availability of seals and their intention to provide reader devices (for reading the seals) at select or all ports/ICDs.

3. In order to ensure that electronic seals deployed are of a reliable quality, the Board has adopted international standards laid down under ISO 17712:2013 for high security seals and prescribed that vendors intending to offer RFID seals should furnish certifications required under the ISO standard (para 3 of circular No.36/2017 dated 28.8.2017 refers).

3.1 To ensure uniformity in acceptance of the certificates submitted by vendors, required under ISO 17712:2013, it has been decided that all vendors proposing to offer RFID Tamper Proof One-Time-Bolt Container Seals to exporters for self-sealing, must submit self-attested certificates from seal manufacturers to the Director (Customs), CBEC, North Block, New Delhi before commencing sales. Where the certification is found to comply with the requirements of the ISO standard, the names of such vendors shall be put up on the Board’s website (www.cbec.gov.in) for ease of reference of the trade and field formations, as soon as they are received.

3.2 The vendors shall also produce a contract or communication between the vendor and manufacturer, to serve as a link document and undertake that the seals for which ISO certifications are submitted are the same seals pressed into service.
3.3 Any time a vendor changes his manufacturer-supplier, he shall provide the documentation referred in para 3 of circular 36/2017-Customs to the CBECC, before offering the seals for sale.

3.4 Clarifications have also been sought regarding the type/specification of the web-hosted application. While each vendor may develop and design their own web-enabled application, the data elements prescribed under para 4 (a) of circular 36/2017-Customs have to be incorporated. For the purposes of consistency in process of communication with the customs stations and the RMD, each vendor shall provide information as specified in para 4 (b) of circular 36/2017-Customs to the department by email in excel format or any other format that may be specified by any field formation or RMD. This would permit ease of consolidation of multiple feeds at the customs station and data integration. All field formations are advised to communicate the designation based email addresses to the vendors, once the list is placed on the website as mentioned at para 3.1 above.

3.5 As a measure of data integrity and security of sealing, vendors are also required to ensure that the Tag Identification (TID) number is captured in their data base and the IEC code of the exporter is linked to the same at the time of sale of the seals. Upon reading at the Port / ICD, the software application shall ensure that the seal’s identity is checked with its TID. Beyond this prescribed minimum feature, vendors will remain free to build upon any other features of RFID system for enhancing security / functionalities.

4. For the ease of reference of the exporters, vendors are advised to publicise on their website, name of each port / ICD where they have provided readers. Custodians and Customs brokers are also advised to proactively engage with vendors regarding availability of reading facilities at container terminals and ICDs so that there is no dislocation to logistics operations.

5. Considering the difficulties expressed by trade associations in locating vendors of RFID seals, the Board has decided that the date for mandatory self-sealing and use of RFID container seals is deferred to 1st November, 2017. The existing practice may continue till such time. It is also provided that exporters are free to voluntarily adopt the new self-sealing procedure based upon RFID sealing, if readers are in place at the customs station of export from 1.10.2017.

6. Apprehensions have been expressed by some associations and trade bodies regarding the availability of reading facilities in hinterland ICDs. In view thereof, custodians of ICDs are requested to facilitate the process of receiving handheld readers or installation of fixed readers at the ICDs and to approach the Board in case readers are not made available by vendors at any ICD by 10th October, 2017.

7. Difficulties, if any, may be brought to the notice of the Board.

8. Hindi version follows.

Yours faithfully,

[Signature]

Zubair Riaz
Director (Customs)
Circular No. 41 / 2017-Customs

F. No: 450/08/2015-Cus.IV
Government of India
Ministry of Finance
Dept. of Revenue
Central Board of Excise and Customs

Dated, the 30th October, 2017
North Block, New Delhi

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs(Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise


Madam/Sir,

With the introduction of self-sealing using RFID e-seals, the Board has sought to enhance export facilitation by dispensing the need for exporters seeking the presence of jurisdictional officer for the purposes of supervising stuffing of the cargo at approved premises. This measure is expected to reduce transaction costs of exporters since they do not have to incur MoT charges in respect of such supervision as well as improve their timeliness of their exports. Such facilitation is proposed to be backed by application of technology in the form of exporters using RFID e-seals since it has the potential to improve visibility and enhance cargo security during transportation to Ports & ICDs as well as during holding time.

2. Attention is drawn to para 5 of circular 37/2017-Customs dated 20th September 2017 stating the date for mandatory e-sealing shall be 1st November 2017. In order to take stock of the preparedness of the trade, field formations, the Board has held consultations with the vendors. It is understood that the fixed Readers are already in place at Chennai port and are being already used to monitor the movement of trucks from CFSs to the Port. During the consultations, it has also been informed that installation of fixed readers at Mangalore and Cochin will be completed by 31st October 2017. It is also learnt that hand held Readers have been provided to Kolkata Port and to all ICDs in the NCR region. It has been informed that handheld readers have been
dispatched to over 50 customs stations including JNCH, Mumbai, Mundra, Pipavav, Hazira etc. Commissioner of Customs, ICD, Patparganj and Kolkata have already had a familiarisation program for the officers.

3. Trade associations and field formations have queried about the procedures to be followed for export of goods under RFID self-sealing prescribed under the above circulars. The following clarifications are provided for the sake of uniformity and better understanding of the new procedure.

4. Circulars 26/2017 and 36/2017 have obligated following classes of exporters to adopt RFID e-sealing:
   (a) exporters already enjoying the facility of self-sealing after having been approved by jurisdictional formations under the erstwhile procedures;
   (b) exporters who have hitherto been availing of supervised sealing and have been automatically entitled to avail of self-sealing using RFID e-seals, without having to expressly seek any permission/approval of the jurisdictional commissioner for this purpose;
   (c) AEOs, regardless of whether they were self-sealing or undertaking supervised sealing, have also been entitled to avail of the new procedure;
   (d) Lastly, all exporters have been extended this facility subject to their filing GST returns but after seeking permission for self-sealing from the jurisdictional Commissioner as per procedure prescribed under para 9(iii) of circular 26/2017-Cus dated 1st July 2017.

5. The procedure prescribed under the above circulars applies only to cargo in full container load, sealed at an approved premise, by an entitled exporter. In case of an FCL being received at a Port or ICD under self-sealing using RFID e-seals, prescribed under circular 36/2017-Customs dated 28th August 2017, it shall be deemed to be equivalent to a container sealed under the erstwhile system of officer supervised sealing. Unless and until there are good reasons or intelligence to warrant inspection of such containers, there shall be no need for examination of such containers once the RFID e-seal is read as intact or not tampered.

5.1 In case an RFID seal affixed on a self-sealed container is found tampered, the same shall be subject to examination as already prescribed under para 2(f) of Circular 36/2017-Cus dated 28th August 2017. However, after examination, the further movement of such a container shall not be under the RFID e-seal procedure. The existing system of using the traditional bottle seals by customs shall continue for such movements.
5.2 Full containers brought to Ports without RFID e-seals shall be taken to a CFS or allowed
direct port entry, as the case may be, and will be subject to usual RMS treatment. Similarly, Full
Containers Loads arriving at ICDs, but without RFID e-seals, will be subject to usual risk
management parameters.

5.3 The procedure under the subject circulars does not apply to export of non-containerized
cargo or Air cargo or for movement of cargo from CFSs to ICDs/Ports or cargo exported through
Land Customs Stations. Extant practices in respect of such cargo shall continue.

6. The issue of the type of readers that vendor shall provide to customs has also been
raised. The Board has permitted vendors to either provide fixed readers, in consultation with
custodians at Ports and ICDs, or provide handheld Readers. Due to the flexibility provided by
Handheld Readers, in as much as officers can use them to read seals at the point of entry or at
the place of stacking or when containers are being loaded for further movement, the same are
preferred. Vendors are advised that when they provide fixed readers, services must be supported
with handheld readers so that officers can carry out additional checks at any point within the
Port/ICD. Accordingly, the readers to be provided shall be:
   (a) Rugged and capable of withstanding shocks and vibrations and be
generally adapted to outdoor/industrial environment.
   (b) Integrated devices with a large display screen for viewing of data fields
specified in para 4 of circular 36/2017 customs.
   (c) The aforesaid data elements shall be displayed on the Reader display, on
scanning of the e-seal by Customs.

6.1 Furthermore, all vendors shall provide an application on a desktop computer to be made
available by field formations so that e-sealing data pushed to the destination customs port / ICD
is searchable in terms of any of the data elements prescribed under para 4 (a) of circular 36/2017
customs. The said application may be made available in reasonable time but not exceeding 30
days from the date of this circular. In the meantime, the data elements shall be transmitted in
excel format to risk management division (RMD) and the concerned field formation from where
the cargo is to be exported. Field formations and RMD are advised to immediately communicate
the email IDss for this purpose to vendors.

6.2 It is also re-iterated that data once uploaded by the exporter should not be capable of
edited or deleted.

6.3 The web application shall capture the location where the RFID e-seal is read.
6.4 The vendors shall transmit the IEC details of such exporters who have purchased the RFID e-seals to RMD on a daily basis. The IEC number and the name of exporter shall be provided only when the vendor makes the first sale to the exporter; there is no need to transmit the details of the exporter each time a sale is made.

6.5 The vendors shall make all efforts to serve the requirements of maximum number of exporters by providing the RFID e-seals. They shall also provide Readers to all the customs stations from where the client exporters are exporting their cargo. The department reserves its right to direct vendors to provide Readers at any particular port/ICD.

7. The list of stations where Readers have been provided by Vendors is annexed to this circular. As and when coverage is extended by vendors to more customs stations, they shall be included in the list of Ports / ICDs where e-sealing would be mandatory. While for the benefit of the trade, Board shall update the list of Customs stations from time to time, field formations are advised to issue trade notices regarding availability of Readers as soon as these are available at their Port/ICD.

8. While the progress made in the coverage of reader network across ports and ICDs is well recognised, but factoring that it may take some time for the field formations to fully set up systems and procedures for handling RFID e-sealed containers as well as receipt of data, the Board has decided that mandatory e-sealing for different classes of exporters shall be brought in a phased manner as indicated below:

8.1 In respect of all exporters who have been permitted self-sealing facilities under erstwhile procedures and exporters who are AEOs, it would be mandatory to seal their export containers with prescribed RFID e-seal w.e.f 8th Nov. 2017. Any non-compliance will subject the containers to usual RMS parameters.

8.2 In respect of the category of exporters who are availing supervised stuffing at their premises, extant practice of supervised stuffing may continue till 19th November 2017. With effect from 20th November 2017, they shall have to switch to RFID e-sealing procedures.

8.3 Regarding the exporters who have newly applied to the jurisdictional customs authority for self-sealing permission under circular 26/2017-Cus dated 1st July 2017, they shall commence use of the facility subject to grant of permission and upon adoption of RFID e-sealing.

9. The applicable date for RFID e-sealing implies that exporters are required to use this procedure from the prescribed date. Any container sealed at the exporters premises before the prescribed date, shall not be required to be brought with RFID e-seal.
9.1 It is also clarified that those exporters who are in possession of RFID e-seals are at liberty to commence availing the facilitative procedures forthwith. It may be recalled that vide circular 37/2017-Cus, the e-sealing procedure had been made voluntary subject to availability of reader facilities.

10. As the RFID e-seal based self-sealing procedure has been introduced as a measure of export facilitation, the field formations are advised to guide the exporters and work closely with the private service providers for smooth roll-out of the system.

11. The procedures in respect of customs stations where readers have not been provided by any vendor so far shall continue till 31st December 2017, as per existing practice. Board shall take necessary steps to make sure that the readers are made available at such customs stations by 1st January 2018.

12. Difficulties if any should be brought to the notice of the Board

13. Hindi version follows.

(Maninder Kumar)
OSD (Customs)
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<td>Whitefield Bangalore</td>
<td>ICD</td>
<td>INWFD6</td>
</tr>
<tr>
<td>66</td>
<td>Valsad</td>
<td>ICD</td>
<td>INSAJ6</td>
</tr>
<tr>
<td>67</td>
<td>Valsad</td>
<td>ICD</td>
<td>INVPI6</td>
</tr>
<tr>
<td>68</td>
<td>New Custom House, Panambur, Mangalore</td>
<td>SEA</td>
<td>INNML1</td>
</tr>
<tr>
<td>69</td>
<td>Old Mangalore Port, Mangalore</td>
<td>SEA</td>
<td>INIXE1</td>
</tr>
</tbody>
</table>
Circular No. 44/2017-Customs
Room No. 227B, North Block,
New Delhi, 18th November, 2017

To,
All Principal Chief Commissioners of Customs / Customs (Prev.).
All Chief Commissioners of Customs / Customs (Prev.).
All Principal Commissioners of Customs / Customs (Prev.).
All Commissioner of Customs of Customs / Customs (Prev.).


Sir/ Madam,

Paragraph 8.1 and 8.2 of Circular 41/2017—customs dated 30th October 2017 prescribed the following dates for mandatory e-sealing:

(a) AEOs and Units having permission to self-seal without supervision of a Central Excise officer were to mandatorily use RFID e seals with effect from 8th November 2017 when exporting from the ports / ICDs listed in the aforesaid circular.

(b) In respect of units who were availing sealing at approved premises but in presence of Central Excise officers (or now officers from the GST Commissionerate of the CBEC) with effect from 20th November 2017.

2. Representations have been received from several trade associations, exporters, custodians and other stakeholders for relaxing the requirement for mandatory e-sealing in view of insufficient stock of e-seals with the notified vendors and that all eligible categories of exporters have not been able to acquire seals for adopting the new procedures.

3. Taking this into consideration, the Board has decided the following:

(i) All entitled Exporters who have acquired RFID e-seals and are stuffing containers at approved premises for export through Ports/ICDs where facilities for readers are available shall be free to continue / adopt the new e-sealing procedure and need not seek presence of officers of the department for supervising stuffing. Essentially, this implies that the procedure is voluntary for entitled exporters till 15th December, 2017.

(ii) Further, with effect from 15th December, 2017 e-sealing shall become mandatory in respect of the exporters, who have been permitted self-sealing facilities under the erstwhile excise
procedure or GST regime, AEO exporters and exporters availing supervised stuffing at their premises for the following locations:

1. JNCH, Nhava Sheva (INNSA1)
2. Chennai Port (INMAA1)
3. Mundra Port (INMUN1)
4. Hazira Port (INHZA1)
5. Cochin Port (INCOK1)
6. Kattupalli, Port (INKATI1)
7. Kolkata Port (INCCUI1)
8. ICD Tughlakabad (INTKD6)
9. Tuticorin Port (INTUT1)
10. Pipavav Port (INPAVI1)
11. Vishakhapatnam Port (INVTZ1)
12. Krishnapatnam Port (INKRRI1)
13. ICD Bangalore (INWF6)
14. ICD Tirupur (INTUP6)
15. ICD Ludhiana (INLDH6)

(iii) Finally, e-sealing procedure for Full Container Load stuffed at approved premises would be mandatory with effect from 1st January, 2018 for all Ports/ICDs

4. It is once again clarified that the exporters who have already switched to new procedure may continue with new procedure and exporters who intend to voluntarily adopt new e-sealing procedure are free to do so, if the readers are in place at the Customs station of export. Exporters availing stuffing at approved premises under supervision shall continue to do so through the GST Commissionerates of the CBEC.

5. Field formations shall take necessary steps to ensure that officers familiarise themselves with equipment, procedures and systems with respect to RFID e-sealing. Board shall in consultation with Chief Commissioners and Vendors plan regional training workshops on the lines of the national event in Delhi on 16th November 2017 for facilitating a smooth transition to the technology enabled system. In the meanwhile, Commissioners must encourage the officers to familiarise themselves with the equipment in all such places where readers have been made available.

6. In case there is still no reader available at any Port/ICD 15 days prior to 31st December, 2017, it shall be communicated to Board by fax/email.

7. Difficulties if any should be brought to the notice of the Board. Hindi version follows.

Yours faithfully,

(Zubair Riaz)
Director (Customs)
Circular No. 5V-2017-Customs

F. No: 450/08/2015-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

To,

All Principal Chief Commissioners of Customs / Customs (Prev.).
All Chief Commissioners of Customs / Customs (Prev.).
All Principal Commissioners of Customs / Customs (Prev.).
All Commissioner of Customs of Customs / Customs (Prev.).

Room No.227-B, North Block,
New Delhi, 29th December, 2017


The Board has received representations from field formations and other stakeholders for relaxing the requirement for mandatory e-sealing in view of insufficient stock of e-seals with the empanelled vendors.

2. Taking this into consideration, Board has decided the following:

(i) All entitled Exporters who have acquired RFID e-seals and are stuffing containers at approved premises for export through Ports / ICDs where facilities for readers are available shall be free to continue / adopt the new e-sealing procedure. Essentially, this implies that the procedure is voluntary till 1st March, 2018.

(ii) Further, with effect from 1st March, 2018 the procedure shall become mandatory in respect of the exporters who have been permitted self-sealing facilities under erstwhile procedures and AEO exporters or availing supervised stuffing at their premises for the following locations:

1. JNCH, Nhava Sheva (INNSA1)
2. Chennai Port (INMAA1)
3. Mundra Port (INMUN1)
4. Hazira Port (INHZA1)
5. Cochin Port (INCOK1)
6. Kattupalli, Port (INKAT1)
7. Kolkata Port (INCCU1)
8. ICD Tughlakabad (INTKD6)
9. Tuticorin Port (INTUT1)
10. Pipavav Port (INPAVI)
11. Vishakhapatnam Port (INVTZ1)
12. Krishnapatnam Port (INKRI1)
13. ICD Bangalore (INWFD6)
14. ICD Tirupur (INCHE6)
15. ICD Ludhiana (INLDH6)

(iii) E-sealing procedure for all Ports/ICDs other than above 15 locations will be mandatory with effect from 1st April, 2018

3. It is reiterated that the exporters who have already switched to e-sealing procedure may continue with the new procedure and those exporters who intend to voluntarily adopt e-sealing procedure are free to do so, if the readers are in place at the Customs station of export. Exporters already availing stuffing under officer supervision shall continue to enjoy the facility till the date e-sealing becomes mandatory at the port/ICD from where they are exporting containers.

4. Difficulties if any should be brought to the notice of the Board.

5. Hindi version follows.

Yours faithfully,

(Zubair Riaz)
Director(Customs)
FACILITY CIRCULAR NO. 33/2017

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 the Importers, Exporters, General Trade, Port Trust, Customs Brokers, Port Terminal Operators, Shipping Lines / Shipping Agents, Container Freight Stations (CFSs) / Inland Container Depots (ICDs) of Chennai Customs Zone 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 endeavor 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 conditions.

4. In this regard, the procedure for seeking self-sealing permission of export containers is prescribed as follows:

   4.1 The exporter shall-
   4.1.1 Inform the Superintendent of Customs (Docks Administration) 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 Docks Administration Office and a duly acknowledged copy returned to the exporter. The Superintendent/ Inspector 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 Docks Administration within 48 hours.

6. The Deputy/Assistant Commissioner, Docks Administration, 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 [Docks Administration] 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 jurisdictional of Chennai Customs Zone, 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 of the stuffing at the factory/premises is not favorable, the exporter shall bring the goods to the Container Freight Station / Inland Container Depot / Port for sealing purposes.

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 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. Self sealing / factory stuffing permissions already granted by the Deputy/ Assistant Commissioner of Docks, Chennai Customs, for the premises falling under the jurisdiction of this Custom House, after issue of Facility Circular 11/2011 dated 02.06.2011, earlier will continue to be valid. In other words there is no need for the said exporter who have already been granted permission for self sealing/factory stuffing under the old guidelines, (i.e., Facility Circular No.11/2011 dated 02.06.2011), to apply again.

20. 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.

21. Any difficulty, experienced in the implementation, may be brought to the notice of The Deputy Commissioner of Customs (Docks-Administration) immediately.

PRAKASH KR. BEHERA
(COMMISSIONER OF CUSTOMS)
(CHENNAI-IV)

F.No.S.Misc.89/2017-Docks-Admin.
Dated: 09.06.2017

To:

1. The Chief Commissioner of Customs, Chennai Customs Zone—For Kind information.
2. The Principal Commissioner / Commissioner of Chennai Customs Zone - I/11/111/IV/V/VI/VII/V111,
3. All Additional Commissioners/ Joint Commissioners/Deputy Commissioners/ Assistant Commissioners - Chennai Customs Zone - I/11/111/IV/V/VI/VII/V111,
4. The AG (EDI) Chennai Customs House—For uploading on website,
5. FIEO (Federation of Indian Export Organisations)
6. All Container Freight Stations / ICDS,
7. Customs Brokers Association - for circulation among members,
8. NACFS—for circulation among members,
9. Notice Board,
ANNEXURE 'A' TO Facility Circular No. /2017 dated..........................

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

[in duplicate]

To

The Superintendent of Customs [Docks Admin.],
Custom House,
Chennai- 600 001

Sir,

With reference to Facility Circular 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

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ANNEXURE TO Facility Circular No. /2017 dated.................

[List of Authorised persons for self-scaling]

[In duplicate]

I. Name and address of the Exporter:
II. I.E. Code/PAN:
III. GSTIN:
IV. Details of Authorized signatories:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name (with position held) and residential address of the Authorized Signatory</th>
<th>Passport size Photograph attested by the exporter</th>
<th>Aadhaar No.</th>
<th>Specimen Signature (1)</th>
<th>Specimen Signature (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
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<tr>
<td>2.</td>
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<td>3.</td>
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</tr>
</tbody>
</table>

I hereby undertake that in case any deviation is detected/offence booked and in case the authorized signatory is missing/absconding, then I will be held responsible for the same.

Signature with Name and Designation of person authorising the signatories.

Authorized 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 authorized signatory should be the owner, the working partner/s, the Managing Director, or the Company Secretary of the export concern or a person duly authorized by such owner, the working partner, or the Board of Directors, as the case may be.
ANNEXURE 'C' TO Facility Circular No. /2017 dated

Examination Report for Self-sealed container

Shipping Bill No.: Date:

1. Name of Exporter:

2. (a) IEC No.: 
   (b) Branch Code:
   (c) DIN (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 Authorized 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:

<table>
<thead>
<tr>
<th>Container No.</th>
<th>Size</th>
<th>Seal No.</th>
<th>No. of packages stuffed in container</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

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 is: ........................................ and 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

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ANNEXURE-'D' TO Facility Circular No. /2017 dated

(Application intimating shipment/ Premises of self-sealing of export containers)

[in duplicate]

To
The Superintendent of Customs (Docks Admin.),
Custom House,
Chennai- 600 001

Sir,

With reference to Facility Circular No. /2017 dated , I/we, hereby intimate our export program, the goods that we propose to export, the premises from which we have planned to and the details are as follows:

1) LOSSP No. & Date :

2) Address of the premises from where self-sealing is done :

3) Description of goods to be stuffed and exported :

4) Whether any Incentives is being claimed :

Yours faithfully

Name and Designation of the
Authorised Signatory

Scanned by CamScanner