

27  
[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA (EXTRAORDINARY)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

**Notification No. 33 /2019-Customs (N.T.)**

New Delhi, the 25<sup>th</sup> April, 2019

G.S.R. (E).— In exercise of the powers conferred by section 157 read with section 50 of the Customs Act, 1962 (52 of 1962) and in supersession of the Shipping Bill (Electronic Integration Declaration) Regulations, 2011, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs, hereby makes the following regulations, namely:-

1. **Short title, application and commencement.** – (1) These regulations may be called the Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019.

(2) They shall apply to export of goods from all customs stations where the Indian Customs Electronic Data Interchange System is in operation.

(3) They shall come into force on the date of their publication in the Official Gazette.

2. **Definitions.** – (1) In these regulations, unless the context otherwise requires, -

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “authorised person” means an exporter or a person authorised by him who has a valid licence under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2018;

(c) “electronic integrated declaration” means particulars relating to the export goods that are entered in the Indian Customs Electronic Data Interchange System;

(d) “ICEGATE” means the customs automated system of Central Board of Indirect Taxes and Customs;

- (e) “section” means section of the Act;
- (f) “service centre” means the place specified by the Principal Commissioner or the Commissioner of Customs, as the case may be, where the data entry of an electronic integrated declaration, is carried out;
- (g) “shipping bill” means an electronic integrated declaration accepted and assigned a unique number by the Indian Customs Electronic Data Interchange System, and includes its electronic records or print outs.

**Explanation.** – For the purposes of this clause, the expression “electronic records” shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

- (h) “supporting documents” means the documents in the electronic form or otherwise, which are relevant to the clearance of the export goods under sections 17 and 50 of the Act, respectively.

(2) Words and expressions used in these regulations and not defined but defined in the Customs Act, 1962 (52 of 1962) shall have the meanings as assigned to them in the said Act.

**3. Authorised person to enter, etc. electronic integrated declaration.** – The authorised person shall –

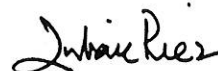
- (a) enter the electronic integrated declaration and upload the supporting documents on the ICEGATE by affixing his digital signature on the ICEGATE; or
- (b) get the electronic integrated declaration made on the ICEGATE along with the supporting documents by availing the services at the service centre.

**Explanation.** — For the purposes of this regulation, the expression “digital signature” shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

**4. Shipping bill when deemed to be filed and self assessment completed.** – The shipping bill shall be deemed to have been filed and self-assessment completed when, after entry of the electronic integrated declaration on the ICEGATE or by way of data entry through the service centre, a shipping bill number is generated by the Indian Customs Electronic Data Interchange System for the said declaration.

5. **Order under section 51 or section 69.** – After the completion of assessment, payment of duty or cess, etc. if any, and examination of export goods, if so required, an order permitting clearance, under sub-section (1) of section 51 or section 69 as the case may be, shall be made and the order under this regulation may be recorded on the ICEGATE and conveyed electronically to the authorised person, the custodian, and to any other person(s) designated by the authorised person.
6. **Retention of assessed copy of shipping bill and supporting documents.** – The authorised person shall retain, for a period of five years from the date of presentation of the shipping bill, the assessed copy of the shipping bill, digital or otherwise, and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs authorities in connection with any action or proceedings under the Act or under any other law for the time being in force.
7. **Generation of authenticated copy of shipping bill.** – An authenticated copy of shipping bill may be generated at the request of the authorised person if possession of the said copy is required by him for compliance of provisions of any law for the time being in force.
8. **Penalty for contravention, etc. of regulations.** – Any authorised person who contravenes any provision of these regulations or who fails to comply with any provisions of these regulations shall be liable to a penalty which may extend to fifty thousand rupees.

[F. No. 450/148/2015-Cus. -IV]



(Zubair Riaz)  
Director (Customs)

**E.No.605/30/2015-DBK**  
**Government of India**  
**Ministry of Finance, Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**(Drawback Division)**  
\*\*\*\*

4<sup>th</sup> Floor, Jeevan Deep Building,  
Parliament Street, New Delhi  
Dated 21<sup>st</sup> February, 2019

To

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

All Principal Directors General/Directors General under CBIC

Madam/Sir,

**Subject: Discontinuation of printing of Advance Authorisations/Export Promotion Capital Goods (EPCG) Authorisations on security paper by DGFT for authorisations issued with EDI ports as port of registration.**

In order to enhance the ease of doing business for exporters, DGFT has decided to discontinue the issuance of Advance/EPCG Authorisations on security paper as was the practice so far. DGFT has issued Policy Circular 19/2015-2020 dated 14.02.2019 notifying this change. This shall come into effect for authorisations issued from 01.03.2019 onwards for cases where the port of registration is an EDI port.

2. Advance/EPCG Authorisations shall continue to be transmitted electronically by DGFT to the Customs server. The details of the said authorisations would be visible in ICES to all officers involved in import/export cycle i.e. registration of the authorisation, assessment of Bill of Entry, examination of imported goods, giving out of charge to imported goods as also assessment of shipping bills, examination of export goods and giving let export order for export goods.

3. The process of registration of authorisations and taking bond/bank guarantee remains unchanged except that no physical copy of the authorisation shall be presented by the authorisation holder. The authorisation holder or his duly authorized representative shall approach the designated officer at the port of registration with details of his authorisation i.e. IEC Number and the authorisation number. The details of the authorisation will be available on ICES, which will include any additional/special condition transmitted on the ICES such as imposition of higher bank guarantee, waiver of bond/bank guarantee etc. The amount of bond/bank guarantee will continue to be determined and the authorisations registered as per the instructions contained in relevant Board's Circulars and ICES.

4. In case any amendment, invalidation etc. in respect of already registered authorisations are made by the Regional Authority of DGFT, the same shall also be transmitted electronically to Customs server and updated. No physical copy of such amendment needs to be sought from the authorisation holder. It may be noted that in terms of the Customs Act 1962, importer/exporter is required to self-assess the Bill of Entry/Shipping Bill. The authorisation holder must ensure that his claims/declarations are correct as per the authorisation.

4.1 Further, the relevant exemption notifications under the Customs Act, 1962 inter-alia prescribe that the authorisation shall be presented before the proper officer of Customs at the time of clearance for debit. Since the authorisation is available electronically in ICES and the view of the authorisation details is available in ICES to officers dealing with import and export, the correctness of the debits made electronically in ICES shall continue to be verified by the appropriate officer. As all debits of the authorisation shall be made in ICES, no physical debits would be required on copy of the authorisation generated by authorisation holder from DGFT website.

5. No TRA facility would be available in respect of Advance/EPCG authorisations issued electronically by DGFT for EDI ports. Consequently, such electronically issued authorisations for EDI ports cannot be used for making imports at non-EDI ports. DGFT shall continue to issue physical copy of Advance/EPCG authorisations on security paper as per current practice for non-EDI ports. The facility of TRA would be available for such physical authorisations for making imports at other EDI/non-EDI ports.

6. Para 3 of Board's Instruction F.No.605/30/2015-DBK dated 28.09.2016 prescribes a procedure for ARO/invalidation of Advance Authorisation. In view of DGFT's above stated Policy Circular wherein it has been prescribed that details of invalidations/ARO shall be electronically transmitted to Customs server, the said procedure for ARO/invalidation by Customs stands withdrawn.

7. There shall be no change in the Board's presently prescribed verification mechanism and procedure for monitoring of export obligation fulfillment after discontinuance of printing of authorisations. However, the work being undertaken by jurisdictional Central Excise such as verification of address etc. will now be dealt by jurisdictional Customs formation.

8. A suitable Trade Notice and Standing Order may be issued for the guidance of the trade and staff. Difficulties faced, if any, in implementation of the Circular may be immediately brought to the notice of the Board.

Yours faithfully,

(Vaibhav Bhatnagar)  
OSD (Drawback)  
Tel: 011 23367563

Circular No. 11/2019-Customs

F.No.605/23/2018-DBK  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Indirect Taxes and Customs  
(Drawback Division)  
\*\*\*\*

4th Floor, Jeevandeep Building,  
Parliament Street, New Delhi  
Dated 9<sup>th</sup> April, 2019

To

All Pr. Chief Commissioners/ Chief Commissioners  
Customs/Customs (Preventive)/Customs & Central Tax

All Principal Directors General/Directors General under CBIC

Madam/Sir,

**Subject: Phasing out of physical copies of Merchandise Exports from India Scheme (MEIS)/Services Exports from India Scheme (SEIS) Duty Credit Scrips issued with EDI port as Port of registration.**

In order to enhance the ease of doing business for exporters, DGFT has decided to phase out physical copies of MEIS and SEIS Duty Credit Scrips issued with EDI port as port of registration. DGFT has issued Public Notice No. 84/2015-2020 dated 03.04.2019 and Trade Notice No. 03/2015-2020 dated 03.04.2019 notifying this change. This shall come into effect for MEIS/SEIS duty credit scrips issued by DGFT from 10.04.2019 onwards for cases where the port of registration is an EDI port. As you are aware, DGFT has also created a facility vide Trade Notice No. 42/2015-2020 dated 11.01.2019 regarding mandatory recording of information on DGFT website about transfer and current ownership details of MEIS/SEIS scrips issued from 14.01.2019 onwards.

2. MEIS/SEIS duty credit scrips shall continue to be transmitted electronically by DGFT to the Customs system. The details of the said scrips would be visible in ICES to concerned officers involved in import of goods i.e. registration of the scrips, assessment of Bill of Entry, giving out of charge to imported goods, etc.

3. For registration, assessment and debiting of scrips, the current procedure as per the extant Circular No. 12/2016-Customs dated 28.03.2016 shall continue to be followed except that instead of presenting physical copy of the MEIS/SEIS scrips printed on security paper, the current owner or his authorized representative shall approach the proper officer of Customs with details of the MEIS/SEIS scrip such as IEC number, scrip number etc. As regard verification of ownership of scrip, same will be checked from the DGFT website referred above.

4. All debits in respect of the paperless scrips shall be made in ICES only and no physical debits would be required on the copy of scrips. In view of condition in the relevant exemption notifications under the Customs Act, 1962 and Central Excise Act, 1944 prescribing that the scrip shall be produced before proper officer of Customs at the time of clearance and debiting of the duties leviable on the goods, the correctness of the debits made electronically in ICES shall continue to be verified by the proper officer.

5. No TRA shall be issued in respect of these paperless scrips issued electronically by DGFT. Consequently, such paperless scrips issued for EDI ports cannot be used for making imports at non-EDI ports. DGFT shall continue to issue scrips in physical form on security paper as per current practice for non-EDI ports. The facility of TRA would be available for such physical scrips for making imports at other EDI/non-EDI ports.

6. For procurement of goods from domestic manufacturer on payment of Central Excise duty, the exemption notifications No. 20/2015-Central Excise and No. 21/2015-Central Excise both dated 08.04.2015 prescribe detailed procedure for debiting of scrip, endorsement by Central Excise officer etc. In view of doing away of physical copy of MEIS/SEIS duty credit scrips, suitable changes in the prescribed procedure have been notified vide Notification No. 01/2019-Central Excise dated 09.04.2019.

7. A suitable Trade Notice and Standing Order may be issued for the guidance of the trade and staff. Difficulties faced, if any, in implementation of the Circular may be immediately brought to the notice of the Board.

Yours faithfully,

(S. S. Ahuja)  
OSD (Drawback)  
Tel: 011 23341480

Circular No. 06/ 2019-Customs

F. No: 484/03/2015-LC (Pt)

Govt. of India  
Ministry of Finance  
Dept. of Revenue  
Central Board of Indirect Taxes & Customs  
\*\*\*\*\*

North Block, New Delhi  
Dated 20<sup>th</sup> February, 2019

To,  
All Principal Chief Commissioners/Chief Commissioners of Customs,  
All Principal Commissioners/Commissioners of Customs.

Madam/Sir,

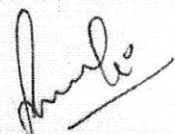
**Subject: Rescinding Board Circular No. 132/95-Customs dated 22<sup>nd</sup> December, 1995: regarding**

Kind attention is invited to Board's Circular No. 132/95-Customs dated 22<sup>nd</sup> December, 1995, on "**Warehousing-grant of in-bond manufacture facility under section 65 of the Customs Act, 1962**". The said Circular prescribes guidelines that need to be kept in view while considering the requests for grant of in-bond manufacture facility under section 65 of the Customs Act, 1965. It also mentions that the Board's policy is to mainly extend the facility to export oriented units so that unnecessary difficulties to pay duty and later claim drawback can be avoided.

2. However, Board vide its Circular No. 35/2016-Customs dated 29<sup>th</sup> July, 2016, has already removed the mandatory warehousing requirements for EOUs, STPIs, EHTPs etc. Further, the said Circular clarified that all these units shall stand delicensed as warehouses under Customs Act, 1962, with effect from 13<sup>th</sup> August, 2016. Therefore, section 65 of the Customs Act, is no longer applicable to EOUs, STPIs, EHTPs etc. In view of above, the Circular-132/95-Customs dated 22<sup>nd</sup> December, 1995, is rescinded to avoid any misinterpretation.

3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.

4. Hindi version would follow.

  
Dr. Swati Bhanwala  
OSD (Land Customs)

**F. No: 473/10/2017-LC**

Govt. of India  
Ministry of Finance  
Dept. of Revenue  
Central Board of Indirect Taxes & Customs

\*\*\*\*\*

North Block, New Delhi  
Dated 01<sup>st</sup> February, 2019


To,  
All Principal Chief Commissioners/Chief Commissioners of Customs,  
All Principal Commissioners/Commissioners of Customs

Madam/Sir,

**Subject: Rescinding Board Circular No. 46/2017-Customs dated 24<sup>th</sup> November, 2017-reg**

Kind attention is invited to Board Circular No. 46/2017-Customs dated 24<sup>th</sup> November, 2017, clarifying the applicability of IGST/GST on goods transferred/sold while being deposited in a warehouse. The said Circular was superseded by Circular No. 03/01/2018-IGST dated 25<sup>th</sup> May, 2018 w.e.f. 01<sup>st</sup> April, 2018.

2. Circular No. 03/01/2018-IGST dated 25.05.2018, is being rescinded with effect from 01.02.2019.
3. It is therefore clarified that the Circular No. 46/2017-Customs dated 24<sup>th</sup> November, 2017 stands rescinded on the date of supersession by Circular No. 03/01/2018-IGST dated 25<sup>th</sup> May, 2018 i.e. w.e.f. 01<sup>st</sup> April, 2018.
4. Clarification required, if any, may be sought from the Board.
5. Hindi version follows.

  
(Dr. Swati Bhanwala)  
OSD (Land customs)