

F. No. 394/39(14)/2018-Commr. (Inv.-Cus.)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
(Investigation-Customs)

New Delhi, dated, 5th November.2019

To:

All Principal Chief Commissioners of Customs,
All Principal Director Generals,
All Chief Commissioners of Customs,
All Director Generals,
All Principal Commissioners of Customs
All Principal Additional Director Generals,
All Commissioners of Customs
All Additional Director Generals
All Joint Secretaries/Commissioners, CBIC.

Madam/Sir,

Subject: Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.

In keeping with the Government's objectives of transparency and accountability in indirect tax administration through widespread use of information technology, the CBIC is implementing a system for electronic (digital) generation of a Document Identification Number (DIN) for all communications sent by its offices to taxpayers and other concerned persons. To begin with, the DIN would be used for search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry. This measure would create a digital directory for maintaining a proper audit trail of such communication. Importantly, it would provide the recipients of such communication a digital facility to ascertain their genuineness. Subsequently, the DIN would be extended to other communications. Also, there is a plan to have the communication itself bearing the DIN generated from the system.

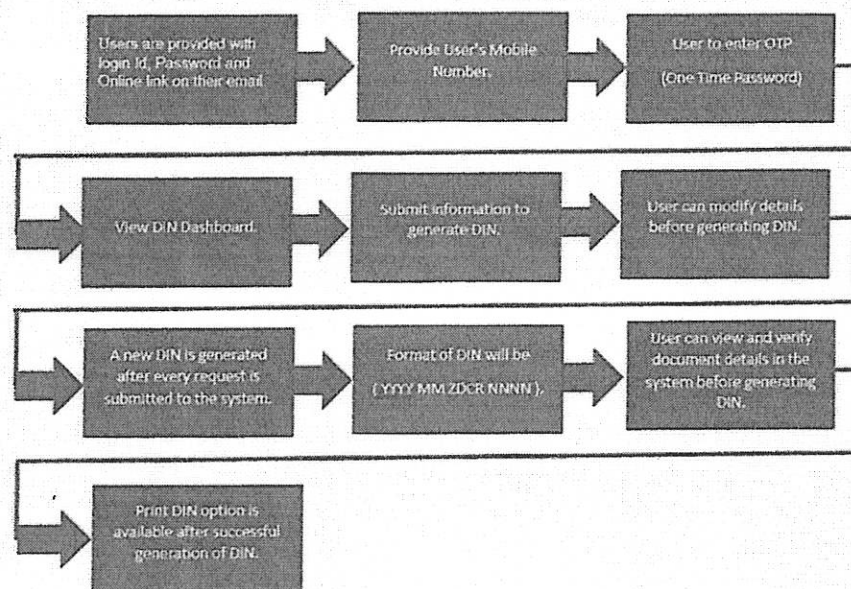
2. The Board in exercise of its power under section 151A of the Customs Act, 1962 directs that no search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer under the Board to a taxpayer or any other person, on or after the 8th day of November, 2019 without a computer-generated Document Identification Number (DIN) being duly quoted prominently in the body of such communication. The digital platform for generation of DIN is hosted on the Directorate of Data Management (DDM)'s online portal "cbicddm.gov.in"
3. Whereas DIN is a mandatory requirement, in exceptional circumstances communications may be issued without an auto generated DIN. However, this exception is to be made only after recording the reasons in writing in the concerned file. Also, such communication shall expressly state that it has been issued without a DIN. The exigent situations in which a communication may be issued without the electronically generated DIN are as follows:-
- (i) when there are technical difficulties in generating the electronic DIN, or
 - (ii) when communication regarding investigation/enquiry, verification etc. is required to issued at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties.
4. The Board also directs that any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned in para 3 above, shall be treated as invalid and shall be deemed to have never been issued.
5. Any communication issued without an electronically generated DIN in the exigencies mentioned in paras 3 above shall be regularized within 15 working days of its issuance, by:
- (i) obtaining the post facto approval of the immediate superior officer as regards the justification of issuing the communication without the electronically generated DIN;
 - (ii) mandatorily electronically generating the DIN after post facto approval; and
 - (iii) printing the electronically generated pro-forma bearing the DIN and filing it in the concerned file.
6. In order to implement this new facility of electronically generating the DIN, all Principal Chief Commissioners/Principal Director Generals/ Chief Commissioners/Director Generals shall ensure that all their authorized officers who have to electronically generate the DIN are immediately mapped as users in the System and are conversant with the process for auto-generating a DIN. In order to successfully add users for the DIN utility and enable them to electronically generate DINs, the following steps shall be followed:

- (i) The details of officers to be added as users of the DIN Utility such as name, designation/Branch and official e-mail Id shall be fed into the System (the office of the officer being added will be auto populated);
- (ii) The dashboard (Manage User) is provided with add/activate/inactivate/delete and edit options which can be availed for namely adding, activating, inactivating, editing and deleting the users as follows:
 - (a) **Add:-** Officers name/designation and branch can be added by selecting appropriate designation and branch from the drop down menu provided against the respective column.
 - (b) **Activate:-** Once the user activates the URL and provides the user name and password and OTP, the authorization will be processed by the system and shall be reflected as Green Radio button.
 - (c) **Inactivate:-** Any already added user who may be diverted on temporary basis to attend to some other assignment in the case of administrative exigency, can be deactivated for time being by dragging the Green Radio button to the left by which it will become red in color showing the user's position as inactive. A confirmation e-mail will also be sent to the respective user.
 - (d) **Edit:-** This icon will always appear with Red Radio button (indicating the inactive position of the user) and is provided for modifying/editing the name/designation/branch/e-mail Id of the officer to be authorized.
 - (e) **Delete:-** This icon can be used for deleting the already added user profile if the officer is permanently transferred out from that office.

7. Officers who have been added as users in the DIN utility shall electronically generate DINs, as follows:

- (i) Every authorized user shall receive an e-mail on his official e-mail Id after he/she is mapped into the DIN utility. This e-mail shall provide the user of his/her user name and password. The same e-mail shall also provide an URL online link.
- (ii) After clicking on the said URL link, the user shall be guided to the DIN utility within CBIC-Sanchar on the DDM's online portal "cbicddm.gov.in".
- (iii) The user shall be required to submit his/her mobile number on the screen page for purposes of verification and then click "Get OTP" button for receiving a One Time Password (OTP) on the mobile.
- (iv) The user shall login to the DIN utility by entering the OTP received.
- (v) After successfully logging in, the user shall see the Dashboard displaying different categories, for total number of summons, search authorizations, inspection notices and arrest memos issued by the user. Initially, the figures under each category shall be 'zero'.

- (vi) The user shall click "Generate DIN" on the Menu Bar located at the left hand side of the screen and enter the details of the communication to be issued by choosing its category and selecting the appropriate title of the communication from the dropdown menu "Choose Document"
- (vii) After filling in all the required information, and clicking on the "View & Save DIN" button, the user shall see a preview page. By clicking the "Back button", mistakes or typographical errors, if any, can be rectified. Also, the user has the option of partially entering details in the System at a time and coming back later to retrieve the partially entered document (automatically saved in the System), fill in the remaining details, and generate a DIN on a later occasion.
- (viii) The last step is to click on the "Generate DIN" button and a DIN shall be generated for that particular communication by the System. The generated DIN cannot be edited.
- (ix) A new DIN shall be generated each time a request for generating it is submitted to the System.
- (x) After the DIN is generated, the user shall print the page bearing the DIN and file it in the concerned file while also quoting the DIN on the communication.



8. The genuineness of the communication can be ascertained by recipient (public) by entering the CBIC- DIN for that communication in a window VERIFY CBIC-DIN on CBIC's website www.cbic.gov.in. Only in those cases where the DIN entered is valid, information about the office that issued that communication and the date of generation of its DIN would be displayed on the screen.


9. As aforementioned, in the first phase beginning on 8th day of November, 2019, the "Generate DIN" option shall be used for Search Authorizations, Summons, Inspection

Notices, Arrest Memos, and letters issued in the course of any enquiry. The format of the DIN shall be CBIC-YYYY MM ZCDR NNNNNN where,

- (a) YYYY denotes the calendar year in which the DIN is generated,
- (b) MM denotes the calendar month in which the DIN is generated,
- (c) ZCDR denotes the Zone-Commissionerate-Division-Range Code of the field formation/Directorate of the authorized user generating the DIN,
- (d) NNNNNN denotes 6 digit alpha-numeric system generated random number.

10. The electronic generation of DIN and its use in official communications to taxpayers and other concerned persons is a transformative initiative. Principal Chief Commissioners/Principal Director Generals / Chief Commissioners/Director Generals must become fully familiar with the process involved. They are also urged to ensure that adequate and proper training is provided to all concerned officers under their charge to ensure its successful implementation. It is reiterated that any specified document that is issued without the electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued. Therefore, it is incumbent upon all officers concerned to strictly adhere to these instructions.

11. Hindi version to follows.


(M.G THAMIZH VALAVAN)
Commissioner (Inv.-Cus.)

Copy to:

- i. Chairman, CBIC & All Members, CBIC
- ii. DG Tax Payer Services, CBIC
- iii. Pr. DG (Systems and Data Management)
- iv. Webmaster- for uploading on the CBIC official website

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade

22nd October, 2019

TRADE NOTICE NO. 37/2019-20

To

1. RA's of DGFT
2. Customs Commissionerates
3. Members of Trade/Industry
4. Joint Secretary (Customs), CBEC, Department of Revenue

Subject: Mis - declaration of imported goods under 'Others' category of ITC (HS), 2017, Schedule – I (Import Policy) - reg.

India maintains 8 digits Harmonised Codes under Indian Trade Classification (Harmonised System), 2017. It has been observed that many importers while filing Bill of Entry with the Customs Authorities are not doing due diligence in mentioning the correct HS codes at 8 digit level. Even though, specific HS codes may be available for the imported items under ITC (HS), 2017, Schedule – I (Import Policy), importers tend to casually adopt the 'others' category, which is essentially a residual category of the relevant products. This creates avoidable errors in India's import data.

In view of the above, members of the trade and industry are hereby advised to be careful while mentioning HS Codes in the Bill of Entry, in case of imports and Shipping Bills in case of exports, and indicate the specific HS codes of items at 8 digit where they exist, instead of using the 'Others' category in a loose and inaccurate manner. Any wilful mis-declaration of HS Codes will be duly dealt with under Foreign Trade (Development & Regulation) Act, 1992.

This issues with the approval of competent authority.



(S.K. Mohapatra)

Deputy Director General of Foreign Trade

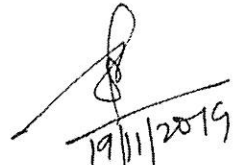
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[Issued from File No. 01/89/180/52/AM-13/PC-2[A](e-5953)]

suspend all the multiple IECs having the same PAN after 15 December 2019. Only on a written request with submission of required documents the IEC [on which import/export takes place] may be allowed to be reactivated.

6. If the IEC holder considers for reason(s) that the IEC cannot be corrected before the due date but should not be suspended, the person may submit a representation in writing to the concerned RA, DGFT, or, if that person so desires, appear for a personal hearing before the concerned RA, DGFT. The concerned RAs are requested to take on record all such submissions, and provide a report to DGFT (HQ) along with their recommendations (if any) for non-suspension of such IECs by 15 December 2019.
7. The time period till 15 December 2019 is provided as an opportunity for making a representation in writing or, if that person so desires, of being heard, as per Section 8(1)(b) of Foreign Trade (Development and Regulation) Amendment Act, 2010.
8. IEC holders are also requested to update their IEC database periodically so as to reflect the correct particulars including email/mobile which is used for communication purposes. These changes/amendments can be made directly through the '*Online IEC Application*' amendment module available on the DGFT Website under the '*Services*' link.
9. This issues with the approval of Competent Authority



(Tasleem Ahmed)

Asst. Director General of Foreign Trade

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(Issued from File No.01/02/29/AM-20/EG&TF)

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade

Date: 19th November, 2019

Trade Notice No. 39 /2019-20

To,

1. RAs of DGFT
2. Members of Trade/Industry

Subject: Incorrect Data in certain IECs - corrective action required from exporters

On analysis of the DGFT IEC database, it has been observed that there are certain data mismatch issues which require immediate corrective action. Following two broad categories of data mismatch in IECs (Import Export Code number) have been reported:

- i. Incorrect Permanent Account Number (PAN)
 - ii. More than one IEC against same PAN
2. The details of mismatch in IECs under these two categories are at Annexure -I and Annexure - II. The IECs with incorrect Permanent Account Number (PAN) (22,893 Nos.) are at Annexure-I and more than one IEC against same PAN (8353 Nos.) are at Annexure - II of this Trade Notice.
 3. **IEC holders as mentioned in the two Annexures of this Trade Notice are requested to take immediate steps to correct their IEC data before 15 December 2019, failing which these IECs will be suspended by the jurisdictional DGFT Regional Authority (RA).**
 4. IECs, which have an incorrect PAN, as mentioned in Annexure-I are required to ensure that their correct PAN number is updated and reflected correctly in the DGFT database. For making changes in PAN, the IEC holder will need to make a written submission on the letter head of the IEC holder to the jurisdictional DGFT RAs along with a self-certified copy of the PAN. Changes in the PAN cannot be made through the online IEC application module.
 5. IEC holders, whose same PAN exists in more than one IEC, as mentioned in Annexure-II, are required to ensure that only one active IEC exists against each PAN. For this, the IEC holder will need to make a separate written request on the letterhead of each IEC holder(s) to the jurisdictional DGFT RA concerned, to suspend/cancel the other IEC(s). RAs need to take suitable action accordingly after observing due diligence. In case of situation where multiple IECs having same PAN exist and the IEC holder has not approached the RA, then the RA will

F.No.605/25/2019-DBK

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Drawback Division)

4th Floor, Jeevan Deep Building,
Parliament Street, New Delhi
Dated 13th September, 2019

To

All Principal Chief Commissioners/ Chief Commissioners of
Customs/Customs (Preventive)/ Central Tax/Central Excise
and All Principal Directors General/Directors General
under CBIC

Madam/Sir,

**Subject:- Revised Norms for Execution of Bank Guarantee under Advance Authorisation,
DFIA and EPCG Schemes - reg.**

Board is in receipt of references from field formations and inputs from trade and industry seeking clarification as to what should be the basis for waiver of Bank Guarantee to be executed with Customs in the Goods and Services Tax (GST) regime under AA, DFIA and EPCG schemes in respect of manufacturer exporters/service providers.

2. The matter has been examined. GST has come into force from 01.07.2017 whereby Service Tax as well as major portion of Central Excise have been subsumed in the GST. Board's Circular No. 58/2004-Cus dated 21.10.2004 (hereinafter referred to as 'the said Circular') as amended vide Circular Nos. 17/2009-Cus dated 25.05.2009, 32/2009-Cus dated 25.11.2009, 06/2011-Cus dated 18.01.2011, 08/2013-Cus dated 04.03.2013 and 15/2014-Cus dated 18.12.2014 inter alia prescribes the norms for execution of Bond/Bank Guarantee in respect of imports made under the AA, DFIA and EPCG Schemes. The said Circular and amending Circular No. 17/2009-Cus dated 25.05.2009 extend exemption from execution of Bank Guarantee based on export turnover, quantum of duty, tax paid etc.

3. In the wake of GST regime, the norms for execution of Bank Guarantee under AA, DFIA and EPCG schemes have been reviewed and the following clarification is given:-

(i) Manufacturer exporters/Service Providers registered with the GST authorities (Centre/State/Union Territory) who have been exporting during the previous two financial years and have minimum export of Rs. 1 crore or more during the preceding financial year shall also be eligible to claim exemption from furnishing Bank Guarantee under category (d) of importers specified in Table given in para 3.1 of the said Circular.

(ii) Manufacturer exporters/Service Providers registered with the GST authorities (Centre/State/Union Territory) who have paid GST of Rs.1 crore or more during the preceding financial year shall also be eligible to claim exemption from furnishing Bank Guarantee under category (e) of importers specified in Table given in para 3.1 of the said Circular.

4. In order to avoid difficulties in the GST regime regarding furnishing of proof of export performance or payment of duty required to be certified by the jurisdictional Superintendent of Central Excise (para 3.2(b) of the said Circular), it has been decided to discontinue the requirement for procurement of such certificate from Central Excise authorities. In other words, in cases where the AA/DFIA/EPCG authorisation holder is a registered member of an Export Promotion Council, he shall produce a certificate of export performance or payment of duty/GST for the purpose of availing Bank Guarantee exemption from the concerned Export Promotion Council on the lines of similar facility available earlier. In cases where the AA/DFIA/EPCG authorisation holder is not a registered member of an Export Promotion Council, he may produce such certificate duly authenticated by a practicing Chartered Accountant who is registered with the GST Department (Centre/State/Union Territory) for payment of GST. This is also on the lines of similar facility available earlier. The Chartered Accountant will mention his GSTIN and other registration details in the certificate on the lines stipulated earlier.
5. The other provisions of the said Circular, as amended from time to time, remain unchanged. 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 brought to the notice of the Board at an early date.
6. Receipt of the Circular may kindly be acknowledged.

(Ravi Kant)
OSD (Drawback)
Tel: 011 2336 2843