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| **Rule 1. Short title and commencement. -**(1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.(2) They shall come into force on the 1st day of July, 2017. | 1. Short title and commencement. – (1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty **or for Specified End Use) Rules, 2022.** (2) They shall come into force on the date **of their publication in the Official Gazette.** |
|  **“4. Importer to give prior information**. – (1) The importer shall provide one-time information on the common portal in Form IGCR-1 **(Import of Goods at Concessional Rate of Duty)** containing the following particulars, namely:— (i) the name and address of the importer and his job worker, if any; (ii) the goods produced or process undertaken at the manufacturing facility of the importer or his job worker, if any, or both; (iii) the nature and description of goods imported used in the manufacture of goods at the premises of the importer or the job worker, if any; (iv) particulars of the **exemption** notification applicable on such import ; (v) nature of output service rendered utilising the goods imported; **and** (vi) the intended port(s) of import (2) On acceptance of the **above** information, an Import of Goods at Concessional Rate Identification Number (IIN) shall be generated against such information **furnished**: Provided that such information may be updated on the common portal in case of a change in the details furnished in such Form. (3) The importer who intends to avail the benefit of **an exemption** notification shall submit a continuity bond with such surety or security as deemed appropriate by the Deputy Commissioner of Customs or ~~the~~ Assistant Commissioner of Customs, **as the case may be~~,~~** having jurisdiction over the premises where the goods imported shall be put to use for manufacture of goods or for rendering output service, with an undertaking to pay the amount equal to the difference between the duty leviable on inputs but for the exemption and that already paid, if any, at the time of import, along with interest, at the rate fixed by notification issued under section 28AA **of the Act**, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay. ”. | **4. Importer to give one-time prior information.** – (1) The importer shall provide one-time prior information on the common portal, in Form IGCR-1 containing the following particulars, namely: — i. the name and address of the importer and his job worker, if any; ii. the goods produced or process undertaken at the manufacturing facility of the importer or his job worker, if any, or both; iii. the nature and description of goods imported used in the manufacture of goods at the premises of the importer or the job worker, if any; iv. particulars of the notification applicable on such import; v. nature of output service rendered utilising the goods imported; **vi. particulars of premises intended to be used in case of unit transfer;** **vii. details of the end use recipient in cases where goods imported are supplied for specified end use; and** viii. the intended ports of import. (2) On acceptance of the information, an Import of Goods at Concessional Rate **of Duty(IGCR)** Identification Number (IIN) shall be generated against such information : Provided that such information may be updated on the common portal in case of a change in the details furnished in Form **IGCR-1.** (3) The importer who intends to avail the benefit of a notification shall submit a continuity bond with such surety or security as deemed appropriate by the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over the premises where the goods imported shall be put to use for manufacture of goods or for rendering output service **or being put to use for a specified end use,** with an undertaking to pay- 1. **a. in case of a notification that provides a duty exemption,** the amount equal to the difference between the duty leviable on inputs but for the exemption and that already paid, if any, at the time of import, along with interest, at the rate fixed by notification issued under section 28AA, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay ;
2. **b. in all cases where the notification is other than one that provides an exemption benefit, the amount equal to the assessable value of the goods being imported.**
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|  “**5. Procedure to be followed.-** (1) The importer who intends to avail the benefit of a**n exemption** notification shall mention the IIN **as indicated** in sub-rule (2) of rule 4 and continuity bond number and details while filing the Bill of Entry. (2) **Accordingly~~,~~** the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, **as the case may be,** at the Custom Station of importation, shall allow the benefit of th**~~e~~ exemption** notification to the importer. (3) **Once** a Bill of Entry is cleared for home consumption, the bond submitted by the importer gets debited automatically in the customs automated system and the details shall be made available electronically to the Jurisdictional Custom Officer.”. | **5. Procedure to be followed. -** (1) The importer who intends to avail the benefit of a notification shall **be required to** mention the IIN **(referred to** in sub-rule (2) of Rule 4) and continuity bond number and details while filing the Bill of Entry. (2) The Deputy Commissioner of Customs or, **as** the **case may be,** Assistant Commissioner of Customs at the custom station of importation shall allow the benefit of the notification to the importer. (3) **Where** a Bill of Entry is cleared for home consumption, the bond submitted by the importer gets debited automatically in the customs automated system and the details shall be made available electronically to the jurisdictional Customs Officer. |
| **Importer to maintain records. -** (1) The importer shall maintain an account **in such manner to clearly indicate the quantity-** (i) and value of goods imported; (ii) and date of receipt of the goods imported in the relevant premises; (iii) of such goods consumed; (iv) of goods sent for job work, nature of job work carried out; (v) of goods received after job work; (vi) of goods re-exported, if any, under **rule 7~~;~~** and (vii) remaining in stock, according to Bills of Entry and shall produce the said account as and when required by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, **as the case may be~~,~~** having jurisdiction over the premises or where the goods imported shall be put to use for manufacture of goods or for rendering output service: Provided that in case of non-receipt or short receipt of goods imported in the relevant premises, the importer shall intimate such non-receipt or short receipt immediately on the common portal in the Form IGCR-2 **(Import of Goods at Concessional Rate of Duty).** (2) The importer shall submit a monthly statement on the common portal in the Form IGCR-3 **(Import of Goods at Concessional Rate of Duty)** **appended to these rules by the tenth day of the following month.**”. | **Importer to maintain records**.**- (1)** The importer shall maintain an account **so as to clearly indicate -** 1. **quantity** and value of goods imported;
2. **quantity** and date of receipt of the goods imported in the relevant premises;
3. **quantity** of such goods consumed **including the quantity used domestically for manufacture, quantity exported, if any, to fulfil the intended purpose and quantity of goods sent to an end use recipient;**
4. **quantity** of goods sent for job work **and** the nature of job work carried out;
5. **quantity** of goods received after job work;
6. **quantity** of goods re-exported, if any, under **rule 10;** and
7. **quantity** remaining in stock, according to bills of entry,

and shall produce the said account as and when required by the Deputy Commissioner of Customs, or, **as the case may be,** the Assistant Commissioner of Customs having jurisdiction over the premises or where the goods imported shall be put to use for manufacture of goods or for rendering output service: Provided that in case of non-receipt or short receipt of goods imported in the relevant premises, the importer shall intimate such non-receipt or short receipt immediately on the common portal in the Form IGCR-2. (2) The importer shall submit a monthly statement on the common portal in the Form IGCR-3 **by the tenth day of the following month;** **Provided that the importer may submit details of goods consumed in the Form IGCR-3A at any point of time, for immediate recredit of the bond which shall become a part of the monthly statement of the subsequent month.** |
| **6A**. **Procedure for allowing imported goods for job work**. – (1) The importer shall maintain a record of the goods sent for job work during the month and mention the same in the monthly statement **~~specified~~** in sub-rule (2) of rule 6. (2) The importer shall send the goods to the premises of the job worker under an invoice or wherever applicable through an e-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods. (3) The maximum period for which the goods can be sent to the job worker shall be six months from the date of invoice or an e-way bill **as specified** in sub-rule (2). (4) In case the importer is **not able** to establish that the goods sent for job work have been used as per the particulars mentioned under rule 4, the Jurisdictional Custom Officer shall take necessary action against the importer under rules **8 and 8A~~.~~** (5) The job worker shall,- (i) maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process; (ii) produce the account details before the Jurisdictional Custom Officer as and when required by the said officer; **and** (iii) after completion of the job work, send the processed goods to the importer or to another job worker as directed by the importer for carrying out the remaining processes, if any, under the cover of an invoice or an e-way bill.  | **Procedure for allowing imported goods for job work.** – (1) The importer shall maintain a record of the goods sent for job work during the month and mention the same in the monthly statement **referred to** in sub-rule (2) of Rule 6. (2) The importer shall send the goods to the premises of the job worker under an invoice or wherever applicable, through an electronic-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods. (3) The maximum period for which the goods can be sent to the job worker shall be six months from the date of invoice or electronic way bill **referred to** in sub-rule (2). (4) In case the importer is **unable** to establish that the goods sent for job work have been used as per the particulars mentioned under rule 4, the jurisdictional Customs Officer shall take necessary action against the importer under rule **11 and 12.** (5) The job worker shall,- 1. maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process;
2. produce the account details before the jurisdictional Customs Officer as and when required by the said officer;
3. after completion of the job work send the processed goods to the importer or to another job worker as directed by the importer for carrying out the remaining processes, if any, under the cover of an invoice or electronic way bill.
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| **Procedure for allowing imported goods for unit transfer**. – (1) The importer shall maintain a record of the goods sent for unit transfer during the month and mention the same in the monthly statement **specified** in sub-rule (2) of rule 6. (2) The importer shall send the goods under an invoice or wherever applicable through an e-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods. (3) The importer shall in relation to transfer of goods to another unit,- (i) maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process; (ii) produce the account details before the Jurisdictional Custom Officer as and when required by the said officer; **and** (iii) after completion of the said process, send the processed goods back to the premises of the importer from where the goods were received or to a job worker for carrying out the remaining processes, if any, under the cover of an invoice or an e-way bill.”.  | **Procedure for allowing imported goods for unit transfer.** – (1) The importer shall maintain a record of the goods sent for unit transfer during the month and mention the same in the monthly statement **referred to** in sub-rule (2) of rule 6. (2) The importer shall send the goods under an invoice or wherever applicable, through an electronic-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods. (3) The importer shall in relation to transfer of goods to another unit,- 1. maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process;
2. produce the account details before the jurisdictional Customs Officer as and when required by the said officer;
3. after completion of the said process, send the processed goods back to the premises of the importer from where the goods were received or to a job worker for carrying out the remaining processes, if any, under the cover of an invoice or electronic way bill.
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| **Re-export or clearance of unutilised or defective goods. –** (1) The importer who has availed the benefit of **an exemption** notification shall use the goods imported in accordance with the conditions **specified** in the concerned **exemption** notification within **six months from the date of import** and with respect to unutilised or defective goods so imported, **t**he importer **~~has~~** an option to either re-export **such goods** or clear the same for home consumption within the said period. **~~(~~2) The importer who opts to re-export such goods as specified in sub-rule (1), shall record the details of necessary export documents in the monthly statement:** Provided that the value of such goods for re-export shall not be less than the value of the said goods at the time of import. (3) The importer who **opts** to clear the unutilised or defective goods for home consumption **as specified in sub-rule (1)~~,~~** shall pay the duty along with interest on the common portal and the particulars of such clearance and the payment of duty shall be recorded by the importer in the monthly statement. (4) The importer **~~has~~** an option to clear the capital goods imported, after having been used for the specified purpose, on payment of duty equal to the difference between the duty leviable on such goods but for the exemption availed and that already paid, if any, at the time of importation, along with interest, at the rate fixed by the notification issued under section 28AA **of the Act,**on the depreciated value allowed in straight line method, **as specified below, namely: —** (i) for every quarter in the first year @ 4%; (ii) for every quarter in the second year @ 3%; (iii) for every quarter in the third year @3%; (iv) for every quarter in the fourth and fifth year @ 2.5%; (v) and thereafter for every quarter @ 2%. *Explanation.* - (i) For the purpose of computing rate of depreciation for any part of a quarter, a full quarter shall be taken into account. (ii) The depreciation shall be allowed from the date when the **imported** capital goods have come into use for the purpose **~~as~~ specified in the exemption notification upto the date of its clearance**. (5) **The importer shall, in relation to sub-rule (4) record the particulars of such clearance and payment of duty in the monthly statement.”** | **Re-export or clearance of unutilised or defective goods.** - (1) The importer who has availed the benefit of a notification shall use the goods imported in accordance with the conditions **mentioned** in the concerned notification within **the period** and with respect to unutilised or defective goods, so imported, the importer **shall have** an option to either re-export or clear the same for home consumption, within the said period, **namely –** 1. **within the period specified in the notification;**
2. **within six months from the date of import, where the time period is not specified in the notification:**

Provided that, the said period of six months can be further extended by the jurisdictional Commissioner for a period not exceeding three months, if sufficient reason is shown that the causes for not conforming to the time period were beyond the importer’s control. (2) Any re-export of the unutilised or defective goods referred to in sub rule (1) shall be recorded by the importer in the monthly statement by providing the details of necessary export documents: Provided that the value of such goods for re-export shall not be less than the value of the said goods at the time of import. (3) The importer who **intends** to clear unutilised or defective goods for home consumption shall **have an option of voluntary payment of applicable** duty along with interest on the common portal and the particulars of such clearance and the **duty** payment shall be recorded by the importer in the monthly statement. (4) The importer **shall have** an option to clear the capital goods imported, after having been used for the specified purpose, on payment of duty equal to the difference between the duty leviable on such goods but for the exemption availed and that already paid, if any, at the time of importation, along with interest, at the rate fixed by the notification issued under section 28AA, on the depreciated value allowed in straight line **method as under —** 1. for every quarter in the first year @ 4%;
2. for every quarter in the second year @ 3%;
3. for every quarter in the third year @ 3%;
4. for every quarter in the fourth and fifth year @ 2.5%;
5. and thereafter for every quarter @ 2%.

*Explanation*. - (1) For the purpose of computing rate of depreciation **under this rule** for any part of a quarter, a full quarter shall be taken into account. (2) The depreciation shall be allowed from the date when the capital goods imported have come into use for the purpose as **laid down in the notification, upto the date of its clearance.** (5) **The importer shall have the option of voluntary payment of the duty along with interest, through the common portal and the particulars of such clearance and the duty payment shall be recorded by the importer in the monthly statement.** |
| **In rule 8,-** **(a) for sub-rule (1), the following sub-rule shall be substituted, namely: —** **“ (1) In the event of any failure on the part of the importer to comply with the conditions specified in sub-rule (1) of rule 7 or where the payment referred in sub-rule (3) and (4) of rule 7 is not paid or short paid, the Deputy Commissioner of Customs or the Assistant Commissioner of Customs , as the case may be, having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service shall take action by invoking the bond to initiate the recovery proceedings of the amount equal to the difference between the duty leviable on such goods but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by the notification issued under section 28AA of the Act, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that the importer is liable to pay.”;** **(b) in sub-rule (2), for the words “the Jurisdictional Deputy Commissioner of Customs, or, as the case may be, the Assistant Commissioner of Customs”, the words “the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be,” shall be substituted.** **9. In the said rules, for the Form, the following Forms shall be substituted, namely:-**  | **Recovery of duty in certain case. – (1) In the event of any failure on the part of the importer to comply with the conditions mentioned in sub-rule (1) of rule 10 or where the payment referred in sub-rules (3) and (4) of rule 10 is not paid or short paid, the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for specified end use or for rendering output service shall take action by invoking the Bond to initiate the recovery proceedings of an amount as under -** **a. in case of a notification that provides a duty exemption, equal to the difference between the duty leviable on such goods but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under section 28AA, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay;** **b. in cases where the notification is other than one that provides an exemption benefit, an amount equal to the assessable value of the goods being imported.** **(2) Notwithstanding anything contained in these rules in relation to removal and processing of imported goods for job-work, the importer shall be responsible for ensuring that the said goods are used in accordance with the purposes provided in the notification and in the event of failure to do so, the Deputy Commissioner of Customs, or, as the case may be, the Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for specified end use or for rendering output service shall take action in accordance with these rules, without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or under any other law for the time being in force.** **12. Penalty. -The importer or a job worker who contravenes any of the provisions of these rules or abets such contravention shall be liable to a penalty to an extent of the amount specified under clause (ii) of sub-section (2) of section 158 without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or under any other law for the time being in force.** **13. References in any rule, notification, circular, instruction, standing order, trade notice or other order pursuance to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules,1996 and any provision thereof or to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 and any corresponding provisions thereof or to the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and any corresponding provisions thereof shall be construed as reference to the Customs(Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.** |