

Ref no.GJC/Members/2013-14 | 00097

16th January, 2014

To
All Members of the Council

Dear All,

This is in reference to the Office Note No.01/2014 of Customs we would like to inform your good self that computerized processing of Bills of Entry for imports under EDI System has commenced from 09.01.2014 at PCCCC, BKC, Mumbai.

The Bill of Entry pertaining to goods arrived by flight on/after 09.01.2014 will not be filed manually. Only import under licenses will continue to be processed manually till further instruction from Customs.

Also please find enclosed herewith the salient features and procedures for import through PCCCC.

Thanking you,

With Best Regards,


SABYASACHI RAY
EXECUTIVE DIRECTOR

Encl: Public Notice No.10/2013

The Gem & Jewellery Export Promotion Council

रत्न तथा आभूषण निर्यात संवर्धन परिषद्

मुख्य कार्यालय: टॉवर-अ, अेडब्ल्यु-1010, जी.ब्लॉक, भारत डायमंड बोर्स, बान्द्रा-कुर्ला कॉम्प्लेक्स, बान्द्रा (पूर्व), मुंबई - 400 051. (भारत)
Head Office: Tower-A, AW-1010, G Block, Bharat Diamond Bourse, Bandra-Kurla Complex, Bandra (East) Mumbai - 400 051. (India)

फोन / Tel.: 91-22-2654 4600 फॅक्स / Fax: 91-22-2652 47 64

ई-मेल / E-mail: gjepc@vsnl.com / ho@gjepcindia.com वेबसाइट / Website: http://www.gjepc.org

OFFICE OF THE COMMISSIONER OF CUSTOMS
CHHATRAPATI SHIVAJI INTERNATIONAL AIRPORT
AWAS CORPORATE POINT, MAKWANA LANE
MAROL, MUMBAI-400 059.

F.No. S/3-Misc-01 (165) 2011 PCCCC Pt. II

Dt. 20/11/2013

PUBLIC NOTICE No. 10/ 2013

SUB: Commencement of EDI System for clearance of import cargo through Precious Cargo Customs Clearance Centre, BKC, Mumbai.

It is brought to the notice of all exporters, importers, CHAs, Custodian, Airlines, Trade and all concerned that Precious Cargo Customs Clearance Centre, Mumbai henceforth being referred as PCCCC has been notified vide Notification number 03/2007 dated 11.09.2007 as Customs Area for loading/unloading of import and export of precious cargo and M/s. Bharat Diamond Bourse has been approved as Custodian under Section 45(i) of the Customs Act, 1962 vide Public Notice No. 04/2007 dated 11.09.2007. The location code of PCCCC, Mumbai is INDPC4. The salient features and procedures for import through PCCCC are as follows:

- 1.** Computerised processing of Bills of Entry under EDI System will commence on 28.11.2013 at PCCCC, BKC, Mumbai. Bills of Entry pertaining to flight arriving on/ after 28.11.2013 will be processed at EDI centre.
- 2.** Under the EDI System the Bill of Entry will be filed electronically and shall be processed online in an automated computerised environment. Certain declarations and certificates etc., in original wherever required shall continue to be attached with assessed copy of Bill of Entry when the same is presented to the Customs. The requisite documents can also be called for by the Appraising Group if required while processing the Bills of Entry. There are certain pre-requisites for filing the electronic declaration which are required to be complied with before filing the Bill of Entry.
- 3(i)** Registration of IEC (Import Exporter Code) number of the importer. IEC Code is being issued to the importers by the DGFT, details of which are transmitted online to the Indian Customs, EDI System (ICES) on daily basis. ICES automatically register the IE-Codes after confirming its validity to enable the importers to file the Bill of Entry electronically. Before filing the Bill of Entry, the importers are advised to check from DGFT as to whether their IE Code has already been transmitted to ICES, if their IE Code has not been transmitted to ICES by the DGFT, they should first get the same transmitted from DGFT, failing which they shall not be able to file Bill of Entry electronically for clearance of imported goods.

3(ii) The DGFT has notified certain generic codes for certain classes of importers in the EXIM Policy and exempted them from taking a specific IE Code. Such importer should use respective codes for filing the Bill of Entry e.g. Code 0100000053 for personal use not connected with trade or manufacture or agriculture.

4(i) Registration of Customs House Agents (CHA) in ICES.

Every CHA is required to register his details in ICES for enabling him to submit the documents in the system. CHAs should get themselves registered with INBOM 1 (New Custom House, Mumbai) the local policy section.

4(ii) Registration of Airlines/ Agents, Console Agents:

Import General Manifest (IGM)/Console Manifest shall be filed electronically by the Airline/Agents and Console Agents at the Air Cargo Complex, Sahar, Mumbai. Before filing IGM the Airline/Agents and Console Agents should register themselves in the ICES at any of the Customs Station where ICES 1.5 is operational. No re-registration is required in case; the agency is already registered at any existing Customs locations where ICES 1.5 is operational.

5. Exchange Rate of un-notified Currencies:

The ICES maintains exchange rates in respect of currencies, the rate of which are notified by the Ministry of Finance on monthly basis. However, in respect of currencies which are not covered in the notification of the Ministry of Finance, the concerned Bank's certificate indicating the exchange rate applicable for the date on which the Bill of Entry is filed should be obtained by the CHA/importer from any Nationalised Bank. Only these exchange rates should be entered in the system in respective field while making entry of the Bill of Entry data and should be presented along with the assessed copy of Bill of Entry to the Customs.

6. Registration of ICEGATE for remote filing of Bill of Entry or Manifest:

Those importers who intend to file Bill of Entry or manifest from their office they should register themselves with ICEGATE. For registration at ICEGATE the detailed information may be seen at website "http:www.icegate.gov.in". For filing of Bill of Entry from remote, NIC has provided software which is free of cost and can be downloaded from NIC website <http://ices.nic.in/ices.aspx>

7. Service Centre Charges:

Facility of data entry of Bill of Entry, etc. is available at service centre at PCCCC, BKC on payment basis. The schedules of charges for various types of services payable at the Service Centre are indicated below:

The schedule of charges for data entry in the centre shall be as follows:

a	Entry of Bill of Entry having up to 5 items	Rs. 60/-
b	Each additional block of 5 items	Rs. 10/-
c	Amendment Fee	Rs. 20/-
d	Charges of additional query printing	Rs. 05/-
e	Entry of Licences	Rs. 60/-

Note: The above charges include data entry of the documents, checklist printing, three free queries and print out of the assessed document and out of charge. The check list will be provided free of charge till they are certified to be free of mistake by the customer. However, in cases where the customer wants to incorporate corrections in the original declarations provided by him, check list will be provided at an additional cost of Rs. 10/-. Any check list in respect of remote filing of the Bill of entry will cost Rs. 10/-.

8. Filing of IGM/Console Manifest and movement of cargo from ACC, Sahar to PCCCC, BKC.

8(i) Airlines will continue to file Import General Manifest (IGM) as usual at Air Cargo Complex (ACC), Sahar, Mumbai. It can also be filed electronically through ICEGATE on 24hours basis. (Annexure- B).

(ii) After filing of IGM by Airlines and Console Manifest either through Service Centre/ICEGATE, the goods on arrival at ACC, Sahar will be transferred under escort of Import Freight Officer (IFO) by the Airline staff to MMTC/ Bharat Diamond Bourse (BDB) strong room. The Import Freight Officer (IFO) will generate three copies of PCTM (Precious Cargo Transfer Manifest) at Customs office near strong room by selecting IGM lines with "PCCCC LOCODE (INDPC4)". The Airlines will hand over the goods to the custodian along with PCTM, IGM, Airway Bill (Master), Cargo Manifest, etc. in MMTC/ BDB strong room at Sahar Air Cargo Complex. BDB will provide details of any damage to the packages at the time of receiving, duly confirmed by IFO and Airlines. Three copies of PCTM signed by IFO (at ACC, Sahar), Airlines and BDB will be distributed, one copy each for Customs, Airlines and Custodian. Thereafter, on request by Console Agent/ BDB, the

Preventive Officer/Customs near BDB Strong room at ACC-Sahar will generate TP (Transshipment Permit). After generation of TP, goods will be transferred from MMTC/ BDB Strong room at ACC-Sahar to BDB Strong room at BKC, Bandra.

(iii) On arrival of goods at PCCCC, BKC, BDB would provide to Customs with detail of date and time of arrival of goods TP wise. The designated officer of Customs will mark the arrival of goods in the system. He will select the TP from his screen and after matching the details of the goods as provided by the BDB, arrival of the goods will be marked against the TP.

(iv) If there is delay of more than 24 working hours (i.e., excluding holidays) from generation of TP at Air Cargo Complex, Sahar to arrival of goods at PCCCC as recorded by BDB, an alert is generated at both locations. At Sahar, it will appear in the Preventive Officers Screen. Alert will pop up in the screen indicating the TPs against which arrival has not been marked within 24 working hours.

9. Filing of Bill of Entry and clearance of imported cargo:

The importer or the CHA as the case may be can file electronic Bill of Entry by data entry at the service centre or by transmitting details in a specified file format through ICEGATE from his premises.

9(a) Filing through Service Centre

(i) The CHA / importer should furnish information in 'Annexure A' and present the same to the service centre operator along with copy(s) of import invoice and packing list. Details of information in Annexure A should be correct, complete; and legible. Incorrect and invalid entries may reject entry of data. The Service centre shall accept the declarations in Annexure A during the working hour of PCCCC. The system would accept data entry of 'Annexure A' only if it finds that the IGM number and Airway bill matches the corresponding total number of packages and weight of the corresponding IGM. The system will accept only one declaration against a line number. If the declaration is not accepted, the CHA/Importer should verify the particulars.

(ii) Once the TP is filed in the Customs Computer System, whenever a Bill of Entry pertaining to any line in the said IGM is filed, the system will cross verify the details of IGM number, the Airway bill etc. and the Bill of Entry would be accepted only if the relevant particulars match with those in the TP. If any Bill of Entry is not accepted by the system, the importers/CHAs

should verify whether the IGM Nos. or the Airway Bill Nos. have been correctly furnished in the Annexure A submitted by them.

(iii) The claim for assessment shall be made against each item of the invoice. If there is more than one invoice, information shall be furnished for each item invoice-wise i.e. complete information of items in one invoice must precede information of items in the Second invoice.

(iv) If the particulars of classification are same for the next item, the word "do" will be accepted by the system.

(v) ITC (HS) Nos., CTH and CETH shall be indicated in eight (8) digits without any decimal in between (e.g. 71101900). Notification number shall be indicated in three (3) digits followed by a slash (/) and the issuing year (e.g. 201/81, 083/93). The notification number indicated shall be the principal one and not the amending notification. This may be carefully noted.

(vi) In respect of goods for which benefit of notification is claimed, against the entry 'Generic Description' in Annexure A, List number and the Serial number of the List shall be mentioned in addition to the generic description of the item. The Service Centre Operator will feed first the List number and Serial number, and if there is space left, generic description of the item.

(vii) The Service Centre Operator shall carefully enter the data in the system as is indicated in Annexure A. On completion of entry of data the system shall assign a Job number and generate a Check List which is draft Bill of Entry. The service centre operator shall print a copy of Check List and hand over the same to the CHA/ authorised representative of importer. The CHA/ authorised representative of importer shall check the correctness of the data entered in the system. If any error is noticed the error shall be circled in bold ink and correct detail should be written. The corrected check list duly signed by the CHA/Importer should be handed over to the service centre operator for entry of corrected data. The Operator shall make corrections in the corresponding data and hand over the revised checklist to the CHA/Importer for re-confirmation. This process would be repeated till the CHA/Importer signs a clean checklist in token of correctness of the entered data.

(viii) The Operator shall submit the authenticated electronic checklist to the system. The system will then generate a Bill of Entry number, which would be endorsed on the printed checklist and returned to the CHA/Importer. The Bill of Entry number shall be in a running serial number of all the Customs

Houses operating on consolidated ICES 1.5. The CHA/Importer shall note down the Bill of Entry number and return the Check List to the Operator.

(ix) The Operator shall retain the original Annexure A declarations; with copies of invoice and packing list and shall hand over the check lists to the Customs periodically.

09 (b) Remote filing through ICEGATE

The CHA/ Importer having internet facility in their offices can file electronic Bill of Entry from their premises. For this purpose they should one time register their details with ICEGATE. Detailed procedure for registration can be seen from the website www.icegate.gov.in. They can download Remote EDI filing software from NIC website link which has been provided at ICEGATE website. Software of NIC is free of charge. On successful submission of data from their premises the ICES will generate Bill of Entry number and return message of Bill of Entry number. If invalid data is entered an error message shall be generated and no Bill of Entry number shall be generated. In case of remote filing of Bill of Entry the CHA/Importer has to ensure correctness and validity of data entered failing which the data will either be rejected by the ICES or incorrect information shall be incorporated in the submitted Bill of Entry which shall lead to problems of amendments.

10. Processing of Bill of Entry

(i) Once the Bill of Entry is submitted in the system the ICES validates the details from various directories maintained in the system and calculates the value from the foreign currency to Indian Rupees applying the exchange rates as applicable on the date of submission of Bill of Entry in the system and determines the assessable value for levy of duty. Directories of the rates of duty as applicable on the goods on the relevant dates are also maintained in the system, ICES calculates the amount of duty leviable on the basis of rates of duty specified in the Customs Tariff, Central Excise Tariff, Cess Schedules, various notifications imposing rates of duty on imported goods and exemption notification as claimed by the importers in the Bill of Entry. Processing of the Bill of Entry takes place in an automated environment and workflow according to the jurisdiction of Customs Officers as provided under the law.

(ii) The Appraising work is divided in the Appraising Groups. Bills of Entry are allotted by the System. Appraising group of AO and EO will be made by DC/AC of PCCCC depending on their availability. Queue of Bills of Entry for

Appraising Officer and Examining Officer within a group will be aligned. All the Bills of Entry assigned to a particular group are put in a queue and are processed on selection basis.

(iii) Movement of Bills of Entry from one officer to another takes place automatically in a predetermined work flow basis depending on roles and jurisdiction assigned to them. During processing of Bill of Entry the concerned officer may raise query to the importer for further clarification/information. The query on approval by DC/AC of PCCCC shall be transmitted to importer for online reply. Such a Bill of Entry on which query has been raised, is automatically pulled out of queue till online reply is received from the importer. CHA can also take print-out of query memo from service centre. CHA/ authorised representative of importer may also file reply query at Service Centre after approval of Appraising officer and DC/AC, PCCCC.

(iv) Service Centre or Inquiry Kiosk/touch screen will indicate the group allotted for each Bill of Entry. At present all Bills of Entry at PCCCC will be assessed on first check basis.

(v) At the service centre, two copies of check list are printed. CHA/ authorised representative of importer shall put his signature on both copies of check list of Bill of Entry, declaring the contents of Bill of Entry to be true and hand over one copy to the service centre.

(vi) Thereafter, CHA/ authorised representative of importer shall present the check list copy of Bill of Entry along with following documents in file to the assigned group Appraising officer.

- (a) Check list copy of Bill of Entry
- (b) Invoice and packing list (original)
- (c) Certificate of origin (original)
- (d) Master Airway Bill
- (e) House Airway Bill, if any
- (f) Copy of Bonder undertaking executed, if any.
- (g) Bill of Entry declaration
- (h) GATT declaration
- (i) Technical literature, etc., if any
- (j) Exemption certificate in original, if any
- (k) Copy of Delivery order
- (l) Kimberley Certificate, if required
- (m) Any other document required.

In case the number of invoice is more than one, then the invoice & packing list and related documents to that invoice should be placed below the check list copy of Bill of Entry. Appraising officer will record examination order indicating item number/ packets to be examined. Thereafter, CHA/ authorised representative of Importer will get first check copy of Bill of Entry printed at Service Centre.

(vii) On first check copy of Bill of Entry, the goods will be provided by BDB (Custodian) to the CHA/ authorised representative of importer for examination by E.O.

(viii) Along with the endorsed first check copy of Bill of Entry, goods will be presented before E.O. for examination.

(ix) On examination and weighing of goods as per the package endorsed by the A.O., E.O. will enter the examination report in the system as well as on hardcopy.

(x) Bill of Entry will move to the Group Appraising officers' screen. On presentation of copy of Bill of Entry by CHA/ authorised representative of importer, the concerned Appraising officer will check the examination report and duty leviable. Further, he will enter the assessment order/ comments and depending on category of Bill of Entry, Bond will be entered in the system if not entered earlier by him. Parcels will then be handed over to CHA/ authorised representative of importer who will get it sealed by Customs and deposit back to the Custodian.

(xi) After assessment by Appraising officer, Bill of Entry will move DC/AC's screen. On endorsement of assessment and examination report by DC/AC's, duty challan will be generated. In case there is no duty payment, after DC/AC's endorsement, Bill of Entry will move to A.O.'s screen for out of charge (OOC).

(xii) Assessed copy of Bill of Entry where there is no duty payment will be printed at the Service Centre. Bill of Entry where duty amount is less than one lakh, TR-6 challan will be printed at Service Centre but in other cases where duty amount is more than one lakh, Bill of Entry will move to the designated Bank directly for payment of duty. As per the circular number 33/2011-Cus dt. 29.07.2011 issued by CBEC, the customs duty above one lakh will be paid by e-payment mode only. Importer/CHA may go through the said circular regarding the mandatory e-payment procedure. The State Bank of India having its branch at C-6, 'G' Block, 'Synergy',

Bandra-Kurla Complex, Bandra (E), Mumbai- 400 051 has been designated to collect customs duty.

(xiii) On confirmation of duty payment at bank Bill of Entry will be ready for out of charge (OOC).

(xiv) Bill of Entry would come back to A.O.'s screen for out of charge (OOC). Out of Charge will be granted by A.O.

(xv) Out of Charge Bill of Entry will be printed at Service Centre.

(xvi) Six copies of Bill of Entry will be generated at Service Centre. These six copies will be distributed as follows:

- (a) Customs Copy
- (b) Examination Order Copy
- (c) Duplicate Copy (Importer Copy)
- (d) Triplicate Copy(Exchange Control Copy)
- (e) Custodian Copy
- (f) Gate Copy.

The CHA/ authorised representative of importer will present these copies to Appraising officer for his signature.

(xvii) Thereafter, CHA/ authorised representative of importer will hand over all the documents mentioned in para (vi) above along with customs copy and examination order copy to Customs. Duplicate and Triplicate Copy of print Bill of Entry are for importer. Consignment will be delivered to CHA/ Importer on the basis of fifth copy i.e. Custodian copy. Finally, Gate copy of Bill of Entry will be collected by the Custodian at the Gate before delivery. On the next working day, a complete list of all the Gate copies will be prepared by the Custodian and will be handed over to Customs along with Gate copies.

11. Amendment of Bill Entry

In case of any error noticed after submission of Bill of Entry, but before examination of goods the CHA/ authorised representative of importer may seek amendment of Bill of Entry through the Service Centre after obtaining the approval of concerned DC/AC of PCCCC. The required amendment shall be entered into the system by the operator of the service centre, only after acceptance by the Group Appraising officer and DC/AC the amendment will get incorporated in the Bill of Entry. After amendment the Bill of Entry shall be assessed as usual.

After out of charge order no amendment shall be allowed in the Bill of Entry. However, in case amendment is warranted after out of charge but before delivery of goods, the system manager can cancel the out of charge order in the system. The original prints of the importers and exchange control copies of Bill of Entry shall be retained by the System Manager in a file. After fresh out of charge order, new prints of the copies of Bill of Entry shall be given.

12. Re-assessment

Any time after assessment and before out of charge order, a Bill of Entry can be recalled and re-assessed and put to re-assessment by the DC/AC of PCCCC, if it so warranted for any reason.

13. Advance Noting

Advance Bill of Entry can also be noted in the ICES before the filing of IGM. The CHA/authorised representative of importer may file an advance Bill of Entry if he has the copies of Airway Bill and the invoice. The Bill of Entry will be filed as described above but it will be regularised after the receipt of the goods against TP at BDB strong room, BKC is recorded in the system. If there is a delay of more than 30 days in the arrival of the vessel/aircraft, a fresh Bill of Entry would have to be filed and Bill of Entry already filed will get automatically cancelled by the system.

14. Bond/Undertaking/Re-export Bond for Conditional Exemption

Where the benefits of exemption under a notification are subject to execution of End Use Bond, undertaking or Re-export Bond, it would be necessary to register the respective type of Bond in the system before filing of the Bill of Entry. The Bond will be registered by the importers specifically for a notification. Details of the Bond in respect of each notification should be furnished at S. number 18 in the Format for declaration at Service Centre for data entry of Bill of Entry. The system will automatically debit the respective Bond for amount of duty forgone on the basis of claim of exemption made for items in the Bill of Entry under a notification. For this purpose a directory has been created in the system for the notification and serial number of item in the notification which require execution of end use Bond, etc. All the importers who are claiming benefits of such exemption notifications should get respective Bond accepted and registered in the system as continuity Bond of that category in respect of each notification separately.

The Bond registered for one notification cannot be utilized for another notification.

Bond Codes for the types Bond are as under:

Bond type	Bond Code
End Use Bond	EU
Undertaking	UT
Re-export Bond	RE
Provisional/ Test	
Bond	PD
Warehouse	WH

15. Certification from Central Excise Authorities

(i) Where the exemption notification provides for production of a certificate from the jurisdictional Central Excise authorities in terms of Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996, the same should also be registered in the system. At the time of filing of BE, CHA/ Importer will provide details of the CE certificate. Same can also be entered in the system by AO at the time of assessment, if it is not entered earlier.

(ii) Against one Bill of Entry only one certificate should be used. The certificate shall be utilized against all such notifications requiring Central Excise certificate. At the time of assessment the officer may verify details of goods covered by the certificate and Bill of Entry on the basis of original certificate retained in the group.

16. Bond Management System and Processing of Bills of Entry relating to goods:

16.1 Bond Management System

(i) ICES contains centralised Bond Section, which will be responsible for maintenance of documents related to Bond, Bank Guarantees and Undertaking. Concerned AC/DC shall handle the Bonds. The Bond section will be responsible for the following:

- Registration of Bonds/Undertakings, Bank Guarantees, Sureties
- Debit and Credit of Bonds for EDI Bills of Entry and Manual Bills of Entry
- Closure of Bonds, Bank guarantees
- Enhancements
- Generating data for Issue of Recovery notices

- Generating data for Issue of reminders
- Generation of MIS reports.

(ii) The continuity and the Specific Bonds will be registered and maintained in the Bond Section. The Appraising Officer determines the Bond requirement. The type and the amount of Bond are decided by the Appraising Officer and are approved by the Assistant Commissioner. However, system will assist in determining the type of Bond/BG and value. Bond requirement details will be printed on the Bill of Entry after the assessment. The details include the type of Bond, amount and the Bank Guarantee. The Bonds will be managed centrally by Bond/BG Section.

16.2 Registration of Bond

(i) The Bond module provides for registration of all Bonds/Undertaking, Bank Guarantees, Sureties etc. in the system. The importer shall furnish the following details for registration:

Bonds/Undertaking

1. IEC
2. Bond Type
3. Bond Amount*
4. Continuity / Specific
5. Date of Bond
6. Date of Expiry
7. Date of enforcement
8. Whether BG Y/N
9. Surety Y/N
10. Cash Deposit Y/N
11. Remarks

*for Bonds already executed, the existing balance to be captured as opening balance in the Ledger.

BG Details

1. Serial number (as given by the Bank)
2. Bank branch code
3. Bank Name
4. BG Amount
5. BG date
6. Expiry date of BG
7. Date of Enforcement

8. Remark

Surety Details

1. Serial number (as given by the party)
2. Surety Name
3. Address
4. Identification particulars (CHA code, Chartered Accountant Registration number etc.)
5. Remark

(ii) The Bond detail shall be entered in the Bond Section. On entry system will assign a job number and check list is generated. The importers/ CHA shall satisfy himself with the correctness of details. The corrections if any shall be made and job shall be submitted. After submission, the job shall be forwarded to the designated AC/DC for acceptance the Bond. The importer shall present the original Bond documents to the respective designated AC/DC for acceptance.

The AC/DC shall observe all the instructions regarding acceptance of Bond by the Board/Commissionerate from time to time after satisfying that the documents submitted are in order & acceptable. The AC/DC shall retrieve the Bond details on screen by entering the job no, view the entries made in the system. If the information in the system match with the documents& conditions for acceptance of the Bonds is satisfied, the AC/DC may accept the Bond in the system. The AC/DC can also make corrections in the system if so required. After acceptance of the Bond by AC/DC the Bond documents shall be taken by the Bond Officer/Bond clerk. The Bond officer / Bond clerk after receipt of the Bond/BG/Security etc. Shall enter in the system location of Bond storage where the Bond documents have to be physically stored. At this stage, the system will generate the Bond registration number. This registration number has to be endorsed on the original documents and also communicated to the importer for their future reference.

16.3 Processing of Bill of Entry (with Bond)

(i) Declaration in the Service Centre

(a) In case the importer has already registered a Continuity Bond with the Bond Cell, he has to specify the type of Bond and Registration number in the Service Centre declaration. However, the Bond value and BG amount is determined by the Appraising Officer. If Continuity Bond is not there, no

declaration (Bond) needs to be given in the Service Centre. Bond details will be printed on the Checklist.

(b) In case of EOU Bond already submitted at the Central Excise Commissionerate Office, the Certificate number has to be provided. If Certificate number is declared, EOU Bond is not required.

(ii) Appraising

The Appraising Officer has the option to ask for Bond as condition of assessment. The following type of Bonds can be opted:

End Use Bond

Undertaking

Re-export Bond

Provisional duty

Test Bond

Warehouse

Bill of Entry type `W': Warehouse Bond is mandatory.

EOU Bond: In case of items, where EOU Notification is claimed, EOU Bond or a procurement Certificate from Central Excise authorities is mandatory.

(iii) Provisional Assessment

If any of the item is assessed provisionally, the Bond (Provisional or Test) is mandatory. The Appraising officer has to specify Type of Bond, Bond amount, BG %, BG amount, basis for Bond amount at the Bill of Entry level. AC/DC has to confirm the action of Appraising Officer.

(iv) Bond Requirement Details

On completion of assessment, the Bond requirement details will be printed on the Assessed Copy of the Bill of Entry. Where the Bond has not been executed before assessment, on completion of assessment and payment of duty (where required) the importer is required to execute the Bond in respect of the Bill of Entry in question before out of charge in the examination hall. AC/DC Bond has the option to view the Bill of Entry. Before debiting, the system will pose the query "Whether the language of the Bond meets the legal requirement of the assessment of the Bill of Entry. If the amount to be debited is more than the credit balance in the Bond and BG Ledgers, the system will not allow debit and the AC/DC has to raise a query to the Importer for filing fresh Bond/BG.

The system will not allow goods registration and out of charge, if the debit entries not made against the Bill of Entry in the Bond and BG Ledgers.

(v) Bond re-credits

AC/DC has the option to re-credit value after finalisation of assessment.

(vi) Debiting of Bond for manual Bill of Entry:

(a) Continuity or specific bond shall be accepted and registered in the system. A continuity bond registered in the system can be utilized in respect of electronic as well as manual bills of entry. For debiting manual Bill of Entry, the bond officer shall select the option of MBE-debit and enter the details of the manual Bill of Entry and amount of bond/ BG etc. After debiting, a debit slip will be generated which can be printed. One copy of slip should be attached with the Bill of Entry and other copy given to the importer. In respect of bills of entry where processing has not yet been automated, it would still be possible under the aforesaid bond management system to register the bond in the system and utilize it against a manually processed Bill of Entry as per procedure indicated above in respect of continuity/ revolving bond.

(b) Consequent upon the introduction of the bond management system, changes are being proposed in the processing of bills of entry for warehousing of imported goods and goods assessed to duty provisionally. The bills of entry would be linked to the respective bonds and system will maintain on account in this behalf. The procedure for processing such bills of entry is briefly indicated below.

(vii) Warehousing Bill of Entry

(a) For warehousing Bill of Entry, the type of Bill of Entry should be indicated as 'W'. The importer may indicate the bond details if a continuity bond has already been executed in the same manner as has been explained in respect of 100% EOU.

(b) The system at the time of assessment of a warehousing Bill of Entry shall display before the Appraising officer the requirement of bond equal to double the amount of duty payable. The Appraising officer at the time of assessment can change the bond/ BG amounts. Where the bond details have been entered at the time of data entry the same shall be displayed by the system & debit details will be printed on the Bill of Entry. Where bond has

not been debited at the time of data entry of Bill of Entry, bond requirement shall be on the Bill of Entry.

(c) The bond shall be registered with the designated Bond Officer and debited in respect of a Bill of Entry. Unless the bond is debited in the system, Bill of Entry cannot be registered for examination & out of charge. Whether EOU/warehousing Bill of Entry, PD bond will also be required in addition to the EOU/ warehousing bond. The details of the bond can be entered at the time of data entry. The bond code for provisional assessment shall be 'PD'. The system will indicate sum of the duty assessed provisionally for assistance of the Appraising officer for determining the amount of the Bond/ BG for debiting. The Appraising officer can change the amount of Bond and/ or BG for debiting. If the bond details have not been entered at the time of data entry, the systems will enforce bond requirement. The Appraising officer shall specify the amount of bond and BG. The duty if any assessed shall be debited with designated bank as usual. The details of bond debit or the bond requirement shall be printed on the provisionally assessed Bill of Entry. Details of debited bond will also be printed on the importer's copy and exchange control copy of Bill of Entry.

17. Assessment of Special Valuation Branch Bills of Entry through EDI

17.1 The assessment of provisional SVB cases shall be carried out in EDI system. The following steps need to be followed carefully:

- a.** In provisional SVB cases, Bills of Entry shall be submitted in EDI system and not manually.
- b.** In the GATT Declaration submitted by the importer, they have to declare whether supplier is related or not to ensure that correct and complete declaration has been filed by them.
- c.** The provisional Revenue Deposit Amount (i.e. either 1% or 5% of Assessable value, as the case may be) of the Bill of Entry shall be paid manually on a separate TR-6 challan in Triplicate.
- d.** Bill of Entry will then be presented along with proof of payment of Revenue Deposit (on a Challan) which will be verified by the Appraising officer and he shall enter departmental comments, challan number, date and amount of revenue deposit paid. He shall also verify on the customs copy of

Bill of Entry to the effect that debit has been made in the Bond. Appraiser will assess the SVB BE provisionally.

18. Tariff Value

(i) Directory for Tariff Values has been created in the system as per notification number 036/2001-Customs (NT) dated 03.08.2001 as amended. Contents of the directory are similar to anti-dumping duty directory. The amount indicated in the same column will be rate of Tariff Value per unit of measurement of quantity whereas in the case of anti-dumping duty it will be rate of duty. The rates of value are applicable to imports from all countries and all suppliers in respect of goods specified therein, the S. number of item in the notification and system directory is the same.

(ii) Filling of Bill of Entry-

The importers are required to declare the Tariff value notification number and S. number of item in the notification applicable to the goods in question. For the purpose of data entry in the system, the details of Tariff value should be indicated in Column (3) of the Table 39B (classification Details) of Appendix-A the format for declaration at Service Centre for Data Entry (Annexure- A). Here, 'QTY' refers to Quantity in the unit of measurement on the basis of which Tariff value fixed.

(iii) Assessment of Bill of Entry-

The tariff value is itself the assessable value, therefore, invoice value will be ignored by the system and the duty would be calculated on the basis of tariff value. If the tariff value is in any foreign currency, the same would be converted into Indian rupee on the basis of exchange rate applicable to that currency as applicable on the date of filing of Bill of Entry. For the purpose of computation of value for additional duty under section 3(2) of Customs Tariff Act, 1975, the basic Customs Duty and the assessable value based on the tariff value shall be added. In case the importer has not declared the tariff value, the Appraising officer at the time of assessment will get a systems alert for tariff value. The Appraising officer will have the option to select the tariff value and also change the S. number of the tariff value if incorrectly declared by the importer. The rate of tariff value will be printed on the check list as well as on copies of Bill of Entry.

19. Import under licences except Advance Authorization will continue to be processed manually till further instruction. (Annexure-C).

20. Grievance Handling for Importers/CHA's

(i) ICEGATE users would continue to interact with the Helpdesk at and or through icegatehelpdesk@icegate.gov.in.

(ii) Users requiring any other clarifications regarding the new application may interact with the toll-free Helpdesk number 18002662232 or at si.helpdesk@icegate.gov.in. Further, following officers may be contacted:

Sr. No.	Designation	Landline No.	Email-id
1	System Manager, PCCCC	022-28524865	Millind.lanjewar@icegate.gov.in
2	Deputy Commissioner of Customs (Import), PCCCC	022-26754000	Pratul1.tiwary@icegate.gov.in

21. Difficulties faced/ likely to be faced while implementing this Public Notice shall be brought to the notice of the undersigned immediately.

Sd/-

(A .P. S. SURI)
COMMISSIONER OF CUSTOMS
C.S.I AIRPORT, MUMBAI.

Encl: (i) Annexure 'A', 'B', 'C',
(ii) Appendix 1 (currency code) and
Appendix 2 (country code).

Copy to:

1. Chief Commissioner of Customs, Mumbai Zone- III,
2. Commissioner of Customs (Import), ACC Sahar,
3. System Manager, PCCCC, Mumbai,
4. System Manager, ACC Sahar,
5. Deputy Commissioner of Customs, PCCCC, Mumbai
6. The Manager, State Bank of India, Bandra Kurla Branch, Mumbai
7. GJEPC, Mumbai,
8. Bharat Diamond Bourse, Mumbai,
9. CHA Association, Mumbai,
10. Notice Board,
11. Office copy.

