



सीमा शुल्कप्रधान आयुक्त का कार्यालय(एन एस -I)
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS - I),
मूल्यनिरूपण मुख्य (आयात) APPRAISING MAIN (IMPORT),
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F.No. S/22-Gen-20 /2020-21/ AM (I) JNCH Pt.I

Date: 02.03.2022

PUBLIC NOTICE NO.13/2022

DIN- 20220378NW000000B5EB

Sub:- Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 with effect from 01.03.2022-reg.

Attention of all the Importers, Customs Brokers and other stakeholders are invited to the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2022 notified vide Notification No. 07/2022-Customs (N.T) dated 01.02.2022 regarding certain amendments in existing Customs (Import of Goods at Concessional Rule of Duty) Rules, 2017 (hereinafter referred to as : IGCR Rules, 2017”) that took effect from 1st March, 2022 and to the CBIC Circular No. 04/2022-Customs dated 27th February, 2022 issued in this regard.

2. The amendments are aimed at simplifying the procedures with a focus on automation and making the entire process contact-less.

3. These include:

- a) The process is being automated. The Rules prescribe the submission of the necessary details electronically, through the common portal. (as notified vide notification 33/2021 dated 29-03-2021 and accessible at the URL www.icegate.gov.in).
- b) The various forms have been standardized and notified for the purpose of electronic submission of details.
- c) Individual transaction based permissions and intimations, such as - intimation of the intent to import goods at a concessional rate of duty, intimation of the receipt of goods, permission to re-export or clear goods domestically etc, are all being done away with.
- d) A monthly statement would to be submitted by the importer on the common portal.
- e) A procedure for inter-unit transfer of the imported goods has been provided for.
- f) An electronic option for voluntary payment through the common portal, as specified in the Rules, is also being developed for implementation.

4. Procedure to be followed by an importer

For ease of understanding, the procedure set out in the IGCR Rules, 2017 and the clarifications for smooth implementation are summarized below:

One-time prior intimation of intent to avail IGCR Benefit:

4.1 An importer who intends to import goods at a concessional rate of duty shall give one-time prior information of such goods being imported. This information shall be provided on the common portal in form IGCR-1. *(refer rule 4 of the Notification No. 07/2022-Customs (N.T) dated 01.02.2022).*

4.2 Subsequently, upon acceptance of such information on the common portal, a unique IGCR Identification Number (IIN) shall be generated. This information is also made available through the common portal to the jurisdictional customs officer as well as the officers at the respective port of import. The importer also has an option to update the form IGCR-1 in case of any change in the details.

4.3 It is clarified that in the case of units already covered under the existing provisions of IGCR Rules, 2017, the importers shall record electronically such details of intimation given in form IGCR-1 on the common portal and generates an IIN against the same. *In this regard, reference is to be made to the DG/Systems Advisory No. 02/2022 dated 28.02.2022, the relevant extract of Para 3 of Advisory is as follows:*

“Registration of IIN by importer at ICEGATE for claiming IGCR benefit : Importer who intends to avail the benefit of IGCR exemption notification, shall submit prior intimation request of such goods being imported under the IGCR module at ICEGATE portal and consequently, an IGCR Identification Number (hereinafter referred to as **IIN**) would be generated by the System. The detailed procedure is provided in the ICEGATE advisory issued in this regard”

4.4 The importer is required to furnish a one-time continuity bond, in a format provided in Notification No. 07/2022-Customs (N.T) dated 01.02.2022, to cover all the imports undertaken under this procedure. The bond details such as amount of the bond etc. shall be filled up by the importer on the common portal in part B of the form IGCR-1.

4.5 Subsequently, the physical copy of the bond and bank guarantee, wherever applicable, shall be submitted by the importer to the jurisdictional officer. Upon acceptance, the jurisdictional customs officer shall approve the bond request on the Customs Automated System.

4.6 The details of the bond number and bank guarantees will then be available for the importer to see on the common portal. The importer shall also have an option of topping up the amount of the bond and adding the details of the bank guarantee on the common portal and by providing bond addendum to the bond for adding bank guarantee as per the format given in Annexure-II of the said Notification.

4.7 It is clarified that if the bond/bank guarantee has already been furnished to the jurisdictional officer, there is no requirement to give a fresh bond/bank guarantee. The jurisdictional officer shall enter the details of such bond/bank guarantee in the customs automated system and generate the bond number.

Import of goods at concessional rate

4.8 The importer shall mention the IIN and the continuity bond number and details while filing the bill of entry at the port of import. At the time of filing the Bill of Entry, following declaration should be made as per Para 5 of DG/System Advisory No. 02/2022 dated 28.02.2022:

“Declarations at the time of filing of Bill of Entry: For availing IGCR benefits, the importer/ Custom Broker has to mandatorily declare the IIN in Certificate Number Column with Certificate Type as “EI” in the Certificate Table of Bill of Entry. In addition, the Bond Code should be declared as “EI” along with Bond Number which was registered by the importer associated with concerned IIN and the Port Code corresponding to the EPC where the bond was accepted in the BondTable of Bill of Entry. The importer shall declare the IIN, IGCR Notification Number and Serial No at itemlevel while filing the Bill of entry at any port of import.”

On the basis of the same, the Deputy Commissioner or Assistant Commissioner of Customs at the port of importation shall allow the benefit of exemption notification. Once a bill of entry is cleared for home consumption, the bond submitted by the importer gets debited automatically in the customs automated system. These details shall be available to the jurisdictional customs officer through the common portal. (refer rule 5). Further, as per Para 6 of Advisory “During assessment, if the assessing officer changes the Notification to IGCR Notification, option is provided for the officer to change/include IIN details and IGCR bond number, provided the amount is available in the registered bond and BG, wherever applicable”

Receipt of goods

4.9 These Rules cover the receipt of goods in three scenarios:

- (a) Goods are received in the premises of the importer;
- (b) Goods are directly received at the premises of the job -worker; or
- (c) Goods are partly received at the importer’s and partly sent to the jobworker’s premises

In all such cases, the requirement of intimating the receipt of the goods has been done away with. However, any non-receipt or short-receipt of the goods shall be intimated by the importer immediately on the common portal through form IGCR-2. This intimation shall be on the basis of the IIN and details shall be provided against each bill of entry, invoice and item. (refer rule 6 of said Notification)

Goods sent for job work from importer’s premises:

4.10 In cases where the goods are first received at the premises of the importer and are then to be sent for job work there from, the importer shall send the goods under the cover of an invoice or wherever applicable, through an e-way bill specifying the description and quantity of goods. It is clarified that the requirement of intimation when sending goods for job work, has been done away with. The importer shall maintain a record and mention such details in the monthly statement.

4.11 The maximum period for which the goods can remain with the job worker shall be six months from the date of invoice or e-way bill.

Receipt of goods from the job worker:

4.12 After the completion of job work, there can be three scenarios -

- (a) the goods are received back in the premises of the importer, or,
- (b) the goods are cleared directly from the premises of the jobworker, or
- (c) the goods are sent by the job worker to another job worker.

In all such cases, the goods shall be sent under an invoice or wherever applicable, e-way bill. The importer shall maintain a record of such movement of goods and mention the details in the monthly statement.

Inter-Unit transfer of goods

4.13 A separate provision has been included for unit transfer of goods, where goods are sent to a different unit of the same importer. The goods, in such cases shall be sent under an invoice or wherever applicable, e-way bill, mentioning the description and quality of goods.

Utilization of goods for intended purpose

4.14 The importer who has availed the benefit of an exemption notification shall use the goods imported in accordance with the conditions specified in the exemption notification within six months from the date of import. In case of goods that have not been utilized or defective goods, the importer has an option to either re-export such goods or clear the same for home consumption within the said period of six months.

4.15 Further, in all cases where the import at concessional rate is governed by condition no. 108 of the notification 50/2017-Customs, the export of manufactured goods should be completed within six months from the date of import.

Re-Export or clearance for home consumption:

4.16 In case an importer opts to re-export such goods, he shall record the details of export documents such as shipping bill number, shipping bill date and the port of export. These details shall be specified against the bill of entry, invoice and item details of the goods imported.

4.17 In case the importer intends to clear the un-utilized or defective goods on payment of requisite duty and interest, the import duty payable would be 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 rate as fixed by notification under section 28AA. The period for calculation of interest would start from the date of import of such goods and end with the date of actual payment.

4.18 An option is available to the importer to clear the capital goods imported, on payment of duty along with interest, at a depreciated value, after they have been put

to use.

4.19 The particulars of such clearances and duty payments shall be recorded by the importer in the monthly statement. The importer shall pay such duties and interest using manual challan at the port of import. An option for voluntary payment through the common portal, as specified in the Rules, is under development for being enabled shortly.

Monthly statement and maintenance of account

4.20 Instead of the quarterly return prescribed earlier, the importer shall submit a monthly statement by the tenth day of the following month, on the common portal in the form IGCR-3 prescribed. (*refer rule 6 of said Notification*) It is clarified that the first monthly statement under the changed procedures shall be submitted by the importers in the month of April 2022.

4.21 The importer shall, with respect to the goods imported, maintain an account as prescribed in rule 6. Further, with respect to inter-unit transfer of goods, the importer shall maintain an account as prescribed in rule (*refer rule 6B of said Notification*) These accounts shall be produced by the importer to the jurisdictional Deputy /Assistant Commissioner of Customs as and when required by the said officer

4.22 The job-worker shall also maintain an account as prescribed in rule 6A which shall be produced to the jurisdictional customs officer, as and when required by the said officer.

5. An importer or the job worker who contravenes the provisions of these rules shall be liable to a penalty as prescribed in the said rules (*refer rule 8A of said Notification*). It is clarified that, this is in addition to any other action taken under the Customs Act, 1962 for recovery of duties.

6. Transitional measures

6.1 In order to account for the stock of goods imported under IGCR that are already existing in the premises of the importer or job worker on the date of transition to the new procedure, an option is being provided to the importer to record the details of all such goods according to the bills of entry, invoice and item, in the monthly statement by linking their past bills of entry in the common portal.

6.2 The details of the existing bonds under IGCR shall be entered into the customs automated system by the jurisdictional officers and the amount of surety/bank guarantee shall be determined in accordance with the Customs circular 48/2017 dated 08.12.2017.

6.3 While the system architecture to provide information in the forms prescribed shall be in place from 01-03-2022, to enable a smooth transition, importers shall have an

option to submit procurement certificates for import of goods at the port of import for availing the exemption benefit till 13-03-2022.

6.4 Currently there is a requirement for EOUs to follow Rule 5 of Customs (IGCR) Rules, 2017 to be eligible for claiming exemption of duties/ taxes on the import of goods. The system architecture with respect to above rule in respect of EoUs is under development. The same shall be implemented in due course. Till such date, procurement certificates can continue to be submitted by the EOUs for import of goods in lieu of generating IIN in the system.

7. For ease of reference of the importers, the district wise list of jurisdictional customs officers, their contact details and their jurisdictions have been mapped and published on the CBIC website. The same can be accessed at https://www.cbic.gov.in/htdocs-cbec/home_links/enquiry-points-home.

8. Public Notice No. 46/2021 dated 18.05.2021 issued on the basis of Board Notification No. 09/2021-Customs(N.T.) dated 02.02.2021 and Circular No. 10/2021-Cus (N.T) dated 17.05.2021 may be considered modified to that extent. In this regard, DG System has also issued advisory number 02/2022 dated 28.02.2022 to the trade and officers on the system implementation aspects.

9. This Public Notice should be considered as Standing Order for the purpose of officers and staff of department.

Sd/-

(U. Niranjana)

**Pr. Commissioner of Customs
NS-I, JNCH**

Copy to:

- 1. The Chief Commissioner of Customs, Mumbai Zone-II, Nhava Sheva**
- 2. The Pr. Commissioners of Customs, NS-I and Commissioner of Customs, NS-G/NS-II/NS-III/NS-IV/NS-V, JNCH**
- 3. All Additional/Joint/Dy./Asstt. Commissioner of Customs, Nhava Sheva**
- 4. Sections/Groups/Docks/RMSFC, Nhava Sheva**
- 5. Customs Broker Associations-BCBA/WISA**
- 6. All Partner Government Agencies (PGAs)**
- 7. Members of Trade (MANSA/CFSAI/CSLA etc) as per mailing list**
- 8. AC/DC, EDI for uploading on JNCH website.**