



सीमाशुल्क आयुक्त का कार्यालय (एन.एस.-I)  
OFFICE OF THE 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

Dated: 10.09.2020

**PUBLIC NOTICE NO. -114/2020**

**DIN- 20200978NW00004T6948**

**Sub: Guidelines regarding implementation of section 28DA of the Customs Act, 1962 and CAROTAR, 2020 in respect of Rules of Origin under Trade Agreements (FTA/PTA/CECA/CEPA) and verification of Certificates of Origin- reg.**

Attention of all the Importers, Exporters, Custom Brokers, Shipping Lines/Agents, Logistics Service Providers, passengers, advocates, tax practitioners and authorized representatives and all other stakeholders is invited to Board's Circular No. 38/2020-Customs dated 21.08.2020 issued vide F.No.15021/18/2020 (ICD) on the above mentioned subject. Reference is drawn to Chapter VAA and section 28DA of the Customs Act, 1962, which has been inserted vide clause 110 of Finance Act, 2020, and to Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (hereafter referred to as the CAROTAR, 2020) issued vide Notification No. 81/2020-Customs (N.T.) dated 21st August, 2020.

1.1 The aforementioned section and rules aim to supplement the operational certification procedures related to implementation of the Rules of Origin, as prescribed under the respective trade agreements (FTA/PTA/CECA/CEPA) and notified under the customs notifications issued in terms of section 5 of the Customs Tariff Act, 1975 for each agreement.

1.2 The CAROTAR 2020 shall come into force on 21st September, 2020, to provide sufficient time for transition and to ensure that the prescribed conditions in terms of rule 4 are complied with. Necessary modifications in bill of entry format are being made to allow declaration in terms of rule 3(a) and 3(d) of CAROTAR, 2020.

1.3 The above said circular aims to provide procedure for sending verification request to the Verification Authorities in exporting countries in terms of trade agreements, section 28DA and CAROTAR, 2020, and further guidelines for implementation of aforementioned section and rules.

2. The CAROTAR, 2020 and Rules of Origin notified for a trade agreement in terms of sub-section (1) of section 5 of the Customs Tariff Act, 1975, broadly provide the following grounds for verification:

- a) In case of a doubt regarding the genuineness of the Certificate of Origin (CoO) such as any deficiency in the format of the certificate or mismatch of signatures or seal when compared with specimens on record.

b) In case of a doubt on the accuracy of information regarding origin, i.e. where a doubt arises on whether the product qualifies as an originating good under the relevant Rules of Origin. In other words, these are cases where there is a reasonable belief that a product is not grown or not produced/manufactured in a particular country or required value addition/change in CTH/PSR etc., as the case may be, has not been achieved for the goods to qualify as originating.

c) Verification could also be undertaken on random basis as a measure of due diligence. For this purpose, factors such as the quantum of duty being foregone, the nature of goods vis-à-vis the country of origin, commodities that are prone to mis- declaration of country of origin, compliance record of the importer etc., may be given regard while selecting Certificates of Origin for random verification.

3. The Rules of Origin, by virtue of which goods attain origin of a country, have evolved with subsequent reviews of trade agreements. Most trade agreements have moved from single general rule to specific rule for most of the tariff lines, with inclusion of vast array of processes which can confer origin. Section 28DA makes it incumbent upon an importer to possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the Rules of Origin in the trade agreement, are satisfied. For this purpose, CAROTAR, 2020 has provided a form, containing list of basic minimum information which an importer is required to obtain while importing goods under claim of preferential rate of duty. Therefore, in case there is a doubt with regard to origin of goods, information would be first called upon from the importer of the goods, in terms of rule 5 read with rule 4 of CAROTAR, 2020, before initiating verification with the partner country in terms of rule 6.

3.1 Section 28DA of the Act further states that mere submission of a certificate of origin shall not absolve the importer of the responsibility to exercise reasonable care to the accuracy and truthfulness of the information supplied. Hence, the importer is required to provide information in terms of section 28DA(1) (iii) of the Act and as prescribed under CAROTAR, 2020, and has to take reasonable care to ensure the accuracy and truthfulness of the information furnished.

4. The Rules of Origin under various trade agreements lay down the format of the certificate of origin, the period of validity, manner of obtaining the certificate etc. One of the usual conditions for accepting the certificate is that it should be signed by the authorized signatories whose name, signature and seal have been communicated by the partner country through agreed channels. At present, the signatures and seals are received by the Board, either directly from the government of the partner country or through the Department of Commerce.

4.1 The Directorate General of Systems has built an online repository on ICES for storing the signatures/seals to facilitate comparison by the assessing officers. DRI has been tasked with uploading the data in the database.

4.2 For the benefit of non-EDI customs locations, copies of specimen signatures and seals will be circulated by DRI. For other locations, the ICES online repository may be utilized.

4.3 In case the specimen seal/signature is not available in the ICES online repository, the issue may be referred to the Board for verification.

5. Instruction no. 31/2016 – Customs dated 12.09.2016 vide F. No. 20000/4/2011- IC (ICD) stands superseded by the above mentioned Circular dated 21.08.2020.

6. Accordingly, JNCH Public Notice No. 128/2016 dated 26.09.2016 vide F.No. S/22-Gen-41/ 2014-15/AM(I)/JNCH is hereby superseded by this public notice.

7. Difficulty, if any, faced in implementation of this Public Notice may be brought to the notice of the Addl. /Joint Commissioner (Appraising Main (Import)) through email at [appraisingmain.jnch@gov.in](mailto:appraisingmain.jnch@gov.in).

Sd/-

**(Sunil Kumar Mall)**

**Commissioner of Customs (NS-I)**

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
3. All Additional/Joint/Dy./Asstt. Commissioners of Customs, JNCH.
4. All Sections/Group of NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
5. AC/DC, EDI for uploading on JNCH website immediately.