



सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
जवाहरलाल नेहरू सीमाशुल्क भवन
JAWAHARLAL NEHRU CUSTOM HOUSE,
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र 707 400-
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD,
MAHARASHTRA-400707

Dated: 22-05-2025

Public Notice No.- 44/2025

Sub.: Implementation of the Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025 – Reg.

Attention of the Exporters, Customs Brokers, Members of the Trade and other stakeholders is invited to **Board Circular No. 11/2025-Customs** dated **03.04.2025** regarding the implementation of the **Export Entry (Post Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025**, notified vide **Notification No. 21/2025-Customs (N.T.)** dated 03.04.2025.

2. Vide the aforesaid regulations, a functionality for post-export amendments in Shipping Bills is being implemented so as to facilitate electronic processing of amendments under Section 149 of the Customs Act, 1962, including electronic processing of provisional assessments in exports and retransmission of relevant details to the agencies concerned.

3. Considering the sensitivities of Post Export Amendments of certain details in shipping bills under section 149 of the Customs Act, 1962, the Board directs that, the fields as mentioned in the table below may be allowed to be changed only with the approval of the Additional or Joint Commissioner of Customs. This is in addition to any other legal requirement that would be applicable, for instance, in the case of conversion of shipping bills, Pr. Commissioner/Commissioner of Customs is the competent authority:

TABLE-I

Fields Allowed for Amendment with Approval of JC/ADC	
Shipping Bill	i. Port of Loading ii. Country of Final Destination iii. Port of Discharge
Invoice	i. AD Code ii. Invoice Value
Item	i. HS Code ii. Description of Goods iii. Quantity

4. 'The Shipping Bill (Post Export Conversion in relation to Instrument based Scheme) Regulations, 2022', has been superseded by 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025' issued vide Notification No. 21/2025-Customs (N.T.) dated 3rd April, 2025, incorporating following aspects:

a. 'Export Entry' has been incorporated and defined as to cover all kind of exports as defined in clause (16) of section 2 of the Customs Act, 1962;

b. The overall time-limit for conversion of export entries shall be one year from the date of order for clearance of goods under sub-section (1) of section 51 or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be. Even for the export entries filed prior to 22.02.2022, the time-limit of one year shall be from the date on which the 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025' have come into force;

Explanation:

(i) For the Shipping Bills wherein order for clearance of goods under appropriate Sections of the Customs Act, 1962 was granted before 22.02.2022, the time limit of one year [and the corresponding extended time limits] shall be computed from 03.04.2025 i.e. date of coming into force of the 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025'.

(ii) For the Shipping Bills wherein order for clearance of goods under appropriate Sections of the Customs Act, 1962 was granted on or after 22.02.2022 and upto and including 02.04.2025, the time limit of one year [and the corresponding extended time limits] shall be computed from the date of order for clearance of goods under appropriate Sections of the Customs Act, 1962 in terms of the Shipping Bill (Post export conversion in relation to instrument based scheme) Regulations, 2022 which came into force on 22.02.2022 and were in force upto and including 02.04.2025. This is as per Section 1(3) of the said Regulations, which provide that these shall apply to shipping bills filed on or after the date of publication of these Regulations in the Official Gazette i.e., 22.02.2022.

(iii) The Shipping Bills wherein order for clearance of goods under appropriate Sections of the Customs Act, 1962 was granted on or after 03.04.2025, the time limit of one year [and the corresponding extended time limits] shall be computed from the date of order for clearance of goods under appropriate Sections of the Customs Act, 1962 in terms of 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025'.

c. Entries made under Section 84 of the Customs Act, 1962 would be a

part of these regulations for permitting amendments along with restrictions as prescribed under the regulations, as drawback and other export benefits as extended to these modes;

d . To provide for export entries filed under drawback to be converted into Instrument-based Schemes;

e . To provide for reversal of benefits, if availed, in the scheme from which the conversion is sought as a condition for amendment;

f . All conversions of Export Entry, other than Free Shipping Bills have also been covered.

5. Section 4 of 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025' provides the conditions and restrictions for conversion of Shipping Bill. These are re-produced as under:

(a) fulfilment of all conditions of the instrument based scheme to which conversion is being sought;

(b) the exporter has not availed or has reversed the availed benefit of the instrument based scheme from which conversion is being sought or reversed the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;

(c) no condition, specified in any regulation or notification, relating to presentation of export entry in the Customs Automated System, has not been complied with;

(d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;

(e) the shipping bill of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.

5.1 These conditions and restrictions need to be satisfied by the exporters in order to be eligible for conversion of Shipping Bills under the subject Regulations. Therefore, all exporters, or their authorized representatives, filing applications under the subject Regulations are requested to submit an Annexure along with their application containing a declaration that they satisfy the conditions and restrictions stipulated above alongwith supporting documentary evidences, where relevant.

6. After receipt of the application for conversion from an exporter or any authorised representative on their behalf, the Examining Officer shall put up the file to the Appraising Officer/Superintendent. In case any deficiency w.r.t. the instructions above is noticed, a Deficiency Memo shall be prepared by Appraising Officer/Superintendent and issued within 15 working days, as far as possible. Deficiency Memo shall be issued only once after complete preliminary scrutiny w.r.t. the completeness of the application in line with the instructions

above. This will avoid any chance for raising repeated queries to the applicant, in a piece-meal manner and bring uniformity in dealing with conversion applications. Also, the date of application under the subject Regulations shall be the date of receipt of the complete application in all respects. Hence, it is expected that the exporters/CBs shall submit complete applications well within the time limits prescribed in the subject Regulations.

7. All stakeholders are advised to familiarize themselves with the provisions of the said Circular/s and Notification/s mentioned supra and ensure strict compliance. Difficulty, if any, may be brought to the notice of Deputy/Assistant Commissioner in charge of CEAC, JNCH through email (email address: ceac.jnch@gov.in).

8. Action to be taken in terms of decisions taken in this Public Notice should be considered as a standing order for the purpose of officers and staff.

Signed by

Giridhar Gopalkrishna Pai

Date: ~~21.05.2025~~ 22.05.2025

**Commissioner of Customs,
NS-II, JNCH**

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-IV / NS-V, JNCH.
3. All Additional / Joint Commissioner of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
6. Representative of BCBA / FIEO for information and circulation among their members for information.
7. AC/DC, EDI for uploading on JNCH website immediately.