



भारत सरकार GOVERNMENT OF INDIA  
वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE  
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
सीमा शुल्क आयुक्त का कार्यालय  
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F.No.:CUS/APR/MISC/3595/2021-A/GR (Pt.I)

Dated. 16.09.2021

**STANDING ORDER NO. 01/2021**

Sub.: Verification of the preferential certificates of origin and difficulties being faced by the trade in implementation of the Customs (Administrative of Rules of Origin under Trade Agreements) Rules (CAROTAR), 2020 – Reg.

Attention of all concerned officers of Customs is invited to the CBIC instruction No. 18/2021-Customs dated 17.08.2021 regarding verification of the preferential certificates of origin under Customs (Administrative of Rules of Origin under Trade Agreements) Rules (CAROTAR), 2020.

2. This Standing Order aims to provide a procedure to ensure judicious application of CAROTAR, 2020 and further guidelines for strict implementation of the prescribed timelines .

3. **Bulk Verification requests of Certificates of Origin:** Para 4 (i) of the CBIC Circular No. 38/2020-Customs dated 21.08.2020 states that-

"In case several certificates pertaining to identical item are under review or scrutiny, only representative certificates should be forwarded to the Board to cause verification along with list of all COOs to which the field formation aims to apply the result of such verification. Representative COOs may be selected in such a manner to ensure that they cover each of the exporters, importers and the prescribed originating criteria."

Strict compliance of the aforesaid provision, both in letter and spirit, is important ensure that only representative Certificate of Origins are forwarded to the Board.

3.1. Further if a product of a given manufacture/producer has already been verified following due verification process, subsequent consignments of the same product from the same manufacture/producer imported with a claim to meet the same originating criteria, may not be considered for verification again. In such cases, result obtained in the previous verification may be applied. However, if there is a reason to believe that the same product in a subsequent consignment does not meet originating criteria on the grounds such as modification in manufacturing or other origin related conditions, verification may be requested.

**4. Verification requests under Rule 6(1) (b) of CAROTAR,2020:-** Rule 6(1)(b) of the CAROTAR,2020 states that-

".....the proper officer may, during the course of customs clearance or thereafter, request for verification of certificate of origin from Verification Authority where there is reason to believe that the country of origin criterion stated in the certificate of origin has not been met or the claim of preferential rate of duty made by importer is invalid".

4.1. Further, Rule 6(1) of the CAROTAR,2020 states -

"Provided that verification request in terms of clause (b) may be made only where the importer fails to provide the requisite information sought under rule 5 by the prescribed due date or the information provided by importer is found to be insufficient. Such a request shall seek specific information from the Verification Authority as may be necessary to determine the origin of goods".

In view of the above, while forwarding a verification request to the Board under Rule 6(1)(b) of CAROTAR,2020, the proper officer must clearly indicate the reason to believe why goods are not meeting the prescribed origin criteria and also enlist the specific information required to be obtained from the Verification Authority that the proper officer considers necessary to determine the origin.

**5. Verification requests for RMS interdicted consignment:-** The Risk Management System (RMS) has been designed as a decision support system to

assist in maintaining an optimum balance between facilitation and enforcement. While RMS interdicts a consignment based on rules defined in the system, it does not preclude the Proper Officer from exercising due diligence and satisfying himself that the country of origin criterion stated in the Certificate of Origin has not been met or the claim of preferential rate of duty made by the importer is invalid, before seeking verification of such Certificate of Origin from the Verification Authority.

6. Prescribed timelines under CAROTAR,2020 to be maintained :- Para 4 (iv) of the CBIC Circular No. 38/2020-Customs dated 21.08.2020 states that-

"Where verification is being considered for goods not cleared or cleared provisionally on grounds of verification of origin, such requests should be communicated within 10 days from the date of receipt of requisite information and documents from the importer in case the request is being considered in terms of Rule 6(1)(b) of CAROTAR,2020".

7. In view of the above, the officers posted at Assessment Groups and Field officers are advised to ensure that enquiries on origin of imported goods are handled and all verification requests are forwarded to the Board strictly in terms of provision of CAROTAR,2020 following the prescribed standard procedures, format and timelines.

8. In case of any difficulties in implementation of this standing order may be brought to the notice of the Additional Commissioner of Customs (Import), Custom House, Cochin.

**Digitally Signed by Mohd  
Yousaf P K  
Date: 16-09-2021 12:53:38  
Reason: Approved**

**MOHD.YOUSAF  
COMMISSIONER**

Copy to:

1. The Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone, I.S.Press Road, Cochin
2. The Additional Commissioners of Customs, Custom House, Cochin
3. The Deputy/Assistant Commissioners of Custom House, Cochin

4. EDI Section - For publication in the Cochin Customs website.

5. Notice Board