

Export of Goods

An overview of Customs Procedure

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DOC No. ADC/Misc./1/2017

Dated: 19th September, 2017

FOREWORD

The concept of "One Nation One Tax" in the form of GST has been put in place. This biggest reform of Indirect taxation has been welcomed by one and all.

The GST Law however has introduced some new concepts which earlier was not present. Even on the Customs side there has been some major changes.

This compilation "An Overview of Customs Procedure" on the Export of Goods is a sincere endeavour by Shri. G. Anilkumar, Appraiser, Custom House to highlight the changes brought in on the export procedures. I am quite sure this compilation will remove any doubts or apprehensions by explaining the laws, rules and procedure in a easy to understand form. I am confident that this compilation will serve as a useful guide to all officers, trade, stake holders and general public for updating their knowledge on this subject.

I congratulate and deeply acknowledge the effort taken by Shri. Anil to bring out this compilation.

(S. ANIL KUMAR)

ADDITIONAL COMMISSIONER

1 What is export?

1.1 In very simple terms, “export” may be defined as the selling of goods to a foreign country. However, As per Section 2(e) of the Foreign Trade (Development and Regulation) Act, 1992, the terms export means (i) in relation to goods, taking out of India any goods by land, sea or air (ii) in relation to services or technology : supplying , services or technology (a) from India in to the territory of any other country; (b) in India to the service consumer of any other country;(c) by a service supplier of India, through commercial presence in the territory of any other country;(d) by a service supplier of India, through presence of Indian natural persons in the territory of any other country.

2. Registration by the exporter with other agencies.

2.1 Exporters have to obtain PAN based Business Identification Number(BIN) from the Directorate General of Foreign Trade prior to filing of shipping bill for clearance of export goods. Under the EDI System, PAN based BIN is received online by the Customs System from the DGFT online. The exporters are also required to register authorised foreign exchange dealer code (through which export proceeds are expected to be realised) and open a current account in the designated bank for credit of any drawback incentive. Exporters are also required to get their GSTIN registration for availing GST refunds / Tax credits.

2.2 Every new Airline, Shipping Line, Steamer Agent, port or airport, etc is required to be registered in the Customs System. Whenever, electronic processing of shipping bill etc. is held up on account of non-registration of such entities, the same is to be brought to the notice of

Assistant/Deputy Commissioner in-charge of EDI System for registering the new entity in the system.

3. Registration in the case of export under export promotion schemes:

3.1 All the exporters intending to export under the export promotion schemes need to get their licences / Authorisation etc. registered at the respective Customs Station. For such registration, original documents are required to be submitted before the proper officer.

3.2 As per the provisions of Section 50 of the Customs Act, 1962, the “exporter of any goods shall make entry thereof by presenting, electronically, to the proper officer in case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export in the prescribed form”.

3.3 The Shipping Bill (Electronic Declaration) Regulations, 2011 was notified under Notification No 80/2011 Cus (NT) dated 25.11.2011. As per Regulation 2 (f) of the above mentioned Regulation, “**shipping bill**” means an electronic declaration accepted and assigned a unique number by the Indian Customs Electronic Data Interchange System, and includes its print outs.

3.4 As per Regulation 5 of *ibid*, the checklist together with supporting export documents and challan evidencing payment of duty and or cess, if any, shall be presented to the proper officer of customs for making an order permitting clearance, and for loading of goods for exportation, after examination of the export goods if so required.

4. Processing of Shipping Bill - Non-EDI:

4.1 Under the manual system, shipping bills or, as the case may be, bills of export, are required to be filed in the format as prescribed in the Shipping Bill and Bill of Export (Form) regulations, 1991. The bills of export are being used if clearance of export goods is undertaken at the Land

Customs Stations. Different forms of shipping bill/bill of export have been prescribed for export of duty free goods, export of dutiable goods and export under drawback etc. After the introduction of the GST all bills are to be processed in Electronic medium so as to enable the exporter to get the refunds. (Customs instructions no.6/2017 dated 02.06.2017).

4.2 Shipping Bills are required to be filed along with all original documents such as invoice, packing list etc. The assessing officer in the Export Section / Group checks the value of the goods, classification under Drawback schedule in case of Drawback Shipping Bills, rate of duty/cess where applicable, exportability of goods under EXIM policy and other laws in force. The Bills are now processed under RMS module and the Shipping bills selected for assessment are processed in the export group. In the case of Shipping Bill filed under Advance Authorisation, the assessing officer verifies that the description of the goods declared in the shipping bill and invoice match with the description of the resultant product as given in the Advance Authorisation. If the assessing officer has any doubts regarding value, description of goods, he may call for samples of the goods from the docks. He may also call for any other information or documents required by him for processing of shipping bill. He may assess the shipping bill after visual inspection of the sample or may send it for test and pass the shipping bill provisionally. Where drawback amount is more than one lakhs, the admissibility of drawback cannot be decided on visual examination of the goods, sample needs to be drawn for test / analysis to ascertain the correctness of the declaration (Circular 34/95 Cus)

4.3 Once, the shipping bill is passed by the Export Section / Group, the exporter or his agent presents the goods to the shed appraiser (export) in docks for examination. The shed appraiser may mark the document to an Examining officer for examining the goods. The examination is carried out under the supervision of the shed appraiser (export). If the description and other particulars of the goods are found to be as declared, the shed appraiser gives the let export, after which the exporter may contact the

preventive superintendent for supervising the loading of goods on to the vessel.

4.4 In case the examining officers in the docks finds some discrepancy in the goods, they may mark the shipping bill back to export Section / Group / Advance Authorisation group with their observations as well as sample of goods, if needed. The export Section / Group re-considers the case and decides whether export can be allowed as such, or amendment in description, value etc. is required before export and whether any other action is required to be taken under the Customs Act, 1962 for mis-declaration of description or value etc.

5. Processing of Shipping Bill - EDI:

Electronic Declarations for Bills of Entry and Shipping Bills:

5.1 Bill of Entry (Electronic Declaration) Regulations, 2011 and Shipping Bill (Electronic Declaration) Regulations, 2011 are framed in tune with statutory provisions of Sections 17, 18 and 50 of the Customs Act, 1962 to mandate self-assessment by the importer or exporter, as the case may be. [Refer Notifications No.79/2011-Cus (N.T.) dated 25-11-2011 and No.80/2011-Cus (N.T.) dated 25-11-2011]

5.2 Under EDI system, shipping bills or, as the case may be, bills of export are required to be filed in format as prescribed in the Shipping Bill (Electronic Declaration) Regulations, 2011. The Authorised person may enter the electronic declaration in the Indian Customs Electronic Data Interchange System by himself through ICEGATE (Indian Customs Electronic Data Interchange Gateway, an e-commerce portal of the Central Board of Customs and Excise) or by way of data entry through the service centre by furnishing the particulars in the format set out in the Annexure of the said Regulation. The “authorised person” means an exporter or a person holding a valid licence under the Customs Brokers Licensing Regulations, 2013 and authorised by such exporter. A checklist is generated for verification of data by the exporter/ customs broker. After verification, the data is submitted to the System by the authorised person or the service

centre operator and the System generates a Shipping Bill Number, which is endorsed on the printed checklist and returned to the exporter/ customs broker. The Shipping Bill shall be deemed to have been filed and self assessment, where ever applicable, completed, when, after entry of the electronic declaration in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. For export items which are subject to export cess, the TR-6 challan for cess is printed and given by the Service Centre to the exporter/ customs broker immediately after submission of shipping bill. The cess can be paid on the strength of the challan at the designated bank. No copy of shipping bill is made available to exporter/ customs broker at this stage. The shipping Bill together with supporting export documents and challan evidencing payment of duty and / or cess, if any, shall be presented to the proper officer of Customs for making an order permitting clearance, for loading of goods for exportation, after examination of the export goods if so required. After granting the permission for clearance of the goods for export the original copy of the shipping Bill and the checklist along with the documents shall be retained by the proper officer. Any amendments to the Shipping Bill will attract an amendment fee of Rs.1000/- as per the Levy of Fees (Customs Documents) Amendment Regulations, 2017. (Notification No. 36/2017-Customs (N.T.) dated 11th April, 2017)

5.3 The officers who verify the export documents should go through the declarations and confirm the correctness of the declarations before granting Let Export Order. The description of the goods and declaration of correct RITC is very much important as the grant of export incentives, application of restrictions and prohibitions of the goods are based on the description and RITC. If the RITC and description are not proper while presenting the documents to the proper officer, the same should be corrected by way of amendments before further processing. In case of Advance Authorisation and EPCG schemes it should be ensured that the

goods are as per the specifications mentioned in the said Authorisations in all respects. Prohibition, Restrictions for export, eligibility of claimed schemes / authorisations, GSTIN and connected details should be verified by the officers.

6. Shipping Bill Format

The Shipping Bill contain the following details

1. Unique Shipping Bill number generated by EDI system
2. Name and Number of the Customs Broker
3. State of Origin of the goods
4. IEC of exporter
5. Address of the Exporter
6. Consignee details
7. Exporter Type
8. GSTIN type
9. GSTIN type
10. Port of loading
11. Port of destination
12. Port of discharge
13. Country of Discharge
14. Country of final Destination
15. Gross weight
16. Net weight
17. Nature of Cargo
18. Factory stuffed
19. Total packages
20. Loose packets
21. Number of Containers
22. NFEI category (Y or N)
23. Sample Accompanied
24. Rotation Number
25. Rotation date

26. RBI waiver no /date
27. Forex Bank A/c
28. Marks and Numbers
29. FOB value
30. AD code
31. Account Number
32. Invoice Number and date
33. Nature of contract
34. Buyer details
35. Nature of Payment
36. Period
37. Currency
38. Exchange Rate
39. AEO code
40. AEO Country
41. AEO Role
42. Invoice Value in FC and INR
43. Drawback Value
44. Export Contract Number
45. Freight
46. Insurance
47. Commission
48. Discount
49. Other deductions.
50. Packing Charges
51. Export Terms
52. Details of export items which include item number, Description of goods for export, RITC, quantity, Units, Rate, Unit, PMV, FC, Reward details (Y or N) FOB, total PMV
53. Details regarding Manufacturer / package /End use / IGST
54. IGST status
55. Accessory Status
56. Taxable Value

57. IGST amount
58. Drawback details
59. Drawback declaration
60. Details of Export Promotion schemes Advance Authorisation / EPCG / DFIA etc
61. Seal details
62. Package Details
63. Statement type
64. Statement text

7. SCHEME CODE FOR VARIOUS EXPORT PROMOTION SCHEMES

Serial Number	Scheme code	Scheme description
1	00	Free SB Involving Remittance Of Foreign Exchange
2	01	Advance License With Actual User Condition
3	02	Advance License For Intermediate Supplies
4	03	Advance License
5	04	Advance Release Order
6	05	Advance License For Deemed Exports
7	06	DEPB Post Export
8	07	DEPB-Pre Export
9	08	Replenishment Licence
10	09	Diamond Imprest Licence
11	10	Bulk License
12	11	Concessional Duty EPCG Scheme
13	12	Zero Duty EPCG Scheme
14	13	CCP
15	14	Import License For Restricted Items Of Imports
16	15	Special Import License
17	16	Export License
18	17	Advance Licence for annual requirement
19	19	Drawback
20	20	Jobbing(JBG)
21	21	EOU/EPZ/SEZ/EHTP/STP
22	22	Duty Free Credit Entitlement Certificate
23	23	Target Plus Scheme
24	24	Vishesh Krishi Upaj Yojana (VKUY)
25	25	DFCE for Status holder
26	26	Duty Free Import Authorization
27	27	Focus Market Scheme
28	28	Focus Product Scheme
29	29	High Tech Products Export Promotion Scheme

30	30	EPCG Duty Based
31	31	Status Holder Incentive Scheme
32	35	Incremental Incentivisation Scheme
33	36	Merchandise Export Incentive Scheme
34	37	Service Export Incentive Scheme
35	40	DBK and Advance Licence for annual requirement
36	41	Drawback And Advance License
37	43	Drawback And Zero Duty EPCG
38	44	Drawback And Concessional Duty EPCG
39	45	Drawback And Pre Export DEPB
40	46	Drawback And Post Export DEPB
41	47	Drawback And JBG
42	48	Drawback And Diamond Imprest Licence
43	49	Drawback And EOU/EPZ/SEZ
44	50	EPCG And Advance Licence
45	52	EPCG and JBG
46	53	EPCG And Diamond Imprest Licence
47	54	EPCG And Replenishment Licence
48	55	EPCG and DEPB(Post Exports)
49	56	EPCG and Advance Licence for annual requirement
50	59	EPCG and DFIA
51	60	Drawback and Rebate of State Levies
52	61	EPCG,Drawback and Rebate of State Levies
53	62	Drawback and special DEEC(4.04A)
54	63	EPCG,Drawback and special DEEC(4.04A)
55	64	Drawback,special DEEC(4.04A) and Rebate of State Levies
56	65	EPCG,Drawback "&" special DEEC(4.04A) and Rebate of State Levies
57	71	EPCG,Drawback And DEEC
58	73	EPCG,DRAWBACK And Jobbing
59	74	EPCG Drawback And Diamond Imprest Licence
60	75	EPCG Drawback And DEPB Post Export
61	76	Epcg, Drawback And Depb (Pre-export)
62	79	EPCG ,Drawback and DFIA
63	80	EPCG,Drawback and Advance Licence for annual requirement
64	81	DFIA and Drawback
65	98	Free Shipping Bill involving Indian Currency
66	99	NFEI (No Foreign Exchange Involved)

8. Package Code Directory

Code	Description	Code	Description
BDL	Bundle	BGS	Bags
BLK	Bulk	BLO	Steel Blocks

BLS	Bales	BOX	Boxes
BRL	Barrel	BUL	Steel Bulks
CAN	Cans	CAS	Cases
CRY	Carboys	CHI	Chest
CLS	Coils	COL	Collies
CON	Container	CRI	Crates
CSK	Wooden Cases	CTN	Cartons
CYL	Cylinder	DRM	Drums
ENV	Steel Envelopes	FLK	Flask
FUT	Futs	HBK	Habbuck
JAL	Jumble Bale	JTA	Jotta
KEG	Keggs	LOG	Logs
NGT	Ingot	PAI	Pails
PKG	Packages	PLT	Pallets
QDS	Quads	REL	Reels
SLB	Slabs	TIN	Tins
TBL	Table UNT Units	TRK	Trunk
SKD	Skid & Skidded Packages		

9. CURRENCY CODE

CURRENCY	CODE	CURRENCY	CODE
Australian Dollar	AUD	Pound Sterling	GBP
Bahraini Dinar	BHD	Qatari Riyal	QAR
Canadian Dollar	CAD	South Arabian Riyal	SAR
Chinese Yaun	CNY	Singapore Dollar	SGD
Danish Kroner	DKK	South African Rand	ZAR
Euro	EUR	Swedish Kroner	SEK

Hong Kong Dollar	HKD	Swiss Franc	CHF
Kuwait Dinar	KWD	UAE Dirham	AED
New Zealand Dollar	NZD	US Dollar	USD
Norwegian Kroner	NOK	Japanese Yen	JPY
		Kenya Shilling	KES

10. Standard Unit Quantity Code (UQC)

10.1 The issue of poor quality of trade data has been engaging the attention of the Government.

10.2 The matter has been carefully examined with the objective of improving data quality both from the view point of generating error free trade statistics as well as providing usable contemporary reference values to the assessing officers. The Board notes that Standard Unit Quantity Codes (UQC) indicated in the Customs Tariff Act, 1975 are not being uniformly declared by importers and exporters for the same items across different Customs locations. This impacts data quality and makes comparisons and aggregations difficult. An analysis of National Import Data Base (NIDB) reveals that there are at times huge variations between the lowest and highest unit values of the same item, which might escape detection on account of the use of different unit codes. The use of non-uniform UQCs for the same item also vitiates the quality of the NIDB data and reduces its utility to the assessing officers, who are unable to ascertain the contemporaneous values or assessment practice of a given item in different Customs locations. Therefore, the solution lies in improving the quality of data by using standard UQCs.

10.3 In this regard, it is seen that the Customs Tariff Act, 1975 prescribes only a single Unit Quantity Code (UQC) against each Tariff Item, and it is the requirement of the law that the same is properly declared by exporters/Customs Brokers in the Shipping Bills. It is the view that the

correct declaration of the UQC, as indicated in the Customs Tariff Act, 1975 would resolve the aforementioned difficulties. Accordingly, it is directed by the Board that Customs field formations should ensure that only the correct and prescribed Standard UQC as per the Customs Tariff Act, 1975 is mentioned in the Shipping Bills. (Ref; Circular No. 26/2013-Customs, Dated 19.07.2013)

11. Unit Quantity Code Directory

Description	CODE	Description	CODE
BAGS	BGS	BALES	BAL
BILLION OF UNITS	BOU	BUCKLES	BKL
BUNCHES	BUN	BOX	BOX
BUNDLES	BDL	CANS	CAN
BOTTLES	BTL	CUBIC CENTIMETERS	CCM
CARTONS	CTN	CENTIMETERS	CMS
CUBIC METERS	CBM	DOZENS	DOZ
DRUMS	DRM	GROSS YARDS	GYD
GREAT GROSS	GGK	GRAMMES	GMS
GROSS	GRS	KILOGRAMS	KGS
KILOMETERE	KME	METRIC TON	MTS
KILO LITRE	KLR	METERS	MTR
MILLI LITRE	MLT	PACKS	PAC
NUMBERS	NOS	PAIRS	PRS
PIECES	PCS	ROLLS	ROL

QUINTAL	QTL	SETS	SET
SQUIRE YARDS	SQY	SQUIRE METERS	SQM
SQUARE FEET	SQF	TUBES	TUB
TABLETS	TBS	THOUSANDS	THD
TEN GROSS	TGM	UNITS	UNT
TONNES	TON	YARDS	YDS
US GALLONS	UGS		

12. System Appraisal of Shipping Bills:

12.1 In many cases the Shipping Bill is processed by the system on the basis of declarations made by the exporters without any human intervention. In other cases where the Shipping Bill is processed on screen by the Customs Officer, he may call for the samples, if required for confirming the declared value or for checking classification under the Drawback Schedule. (Circular 34/95 Cus) He may also give any special instructions for examination of goods if necessary.

13. Self-assessment of export goods:

13.1 Vide Finance Act, 2011; "Self-Assessment" has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on export goods by the exporter himself, by filing a Shipping Bill, as the case may be, in the electronic form, as per Section 50. Thus, under self-assessment, the exporter has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, claim of Chapter 3 benefits, claim of Export Obligation fulfilment against EPCG / AA / DFIA etc if any, in respect of the export goods while presenting the Shipping Bill.

13.2 Section 50 of the Customs Act, 1962 makes it obligatory for exporters to make entry of export goods by presenting a Shipping Bill

electronically to the proper officer except in the cases where it is not found feasible to make such entry electronically. In these cases the Commissioner may allow manual filing of Shipping Bill. Again, this authority should be exercised cautiously and only in genuine cases.

13.3 The declaration filed by the exporter may be verified by the proper officer when so interdicted by the Risk Management Systems (RMS). In rare cases, such interdiction may also be made with the approval of the Commissioner or an officer duly authorized by him, not below the rank of Additional Commissioner of Customs, and this will necessarily be done after making a record in the EDI system. On account of interdictions, Shipping Bills may either be taken up for action of review of assessment or for examination of the goods or both.

13.4 For the purpose of proper assessment of the Shipping Bill and to ensure correctness of trade statistics it has been decided that exporters shall mandatorily declare the Standard Unit Quantity Code (UQC), as indicated in the Customs Tariff Act, 1975. It is however instructed that this shall not become a cause for the holdup of export goods or delay in clearances of any goods through the Customs. [Refer Circular No. 26/2013-Cus. dated 19-7-2013]

13.5 The verification of a self-assessed Shipping Bill shall be with regard to correctness of classification, value, or any other relevant particular having bearing on the correct assessment of duty on the export goods. Such verification will be done selectively on the basis of the RMS, which not only provides assured facilitation to those having a good track record of compliance but ensures that on the basis of certain rules, intervention, etc. high risk consignments are interdicted for detailed verification before clearance. For the purpose of verification, the proper officer may order for examination or testing of the export goods. The proper officer may also require the production of any relevant document or ask the exporter to furnish any relevant information. Thereafter, if the self-assessment is not found to have been done correctly, the proper officer

may re-assess the Bill. This is without prejudice to any other action that may be warranted under the Customs Act, 1962. On re-assessment of the Bill, the proper officer shall pass a speaking order, if so desired by the exporter, within 15 days of re-assessment. This requirement is expected to arise when the exporter does not agree with re-assessment, which is different from the original self-assessment.

13.6 Subsequent to introduction of self-assessment, it was felt that the existing facilitation levels under RMS could be increased as responsibility of filing correct declarations has been shifted to exporters; the idea being to move towards a trust based Customs control while at the same time fine tuning the risk parameters based interdictions through RMS to check against non-compliance. [Refer Circulars No. 17/2011-Cus., dated 8-4-2011 and No.39/2011-Cus.,dated 2-9-2011]

14. Risk Management System in Export

14.1 On similar lines of the RMS in imports, a Risk Management System (RMS) in Export has been introduced with effect from 15-7-2013. The RMS in exports allows low risk consignments to be cleared based on self assessment of the declarations by exporters. This enables the department to enhance the level of facilitation and speed up the process of export clearance. By expediting the clearance of compliant export cargo, the RMS in exports will contribute to reduction in dwell time, thereby achieving the desired objective of reducing the transaction cost in order to make the business internationally competitive. At the same time, the RMS in exports will ensure proper and expeditious implementation of existing control over export goods under the applicable Allied Acts and Rules. It will also provide appropriate control measures for proper and speedy disbursement of drawback and other export incentives.

14.2 With the introduction of the RMS in exports, the practice of routine verification of self-assessment and examination of Shipping Bills has been discontinued and the focus is on quality assessment, examination and post clearance audit (PCA) of Shipping Bills selected by the RMS.

14.3 Shipping Bills filed electronically in ICES through the Service Centre or the ICEGATE will be processed by RMS through a series of steps/corridors and an electronic output will be produced for the ICES. This output from RMS will determine the flow of the Shipping Bill in ICES i.e. whether the Shipping Bill will be taken up for Customs control (verification of self-assessment or examination or both) or to be given "Let Export Order" directly after payment of Export duty (if any) without any verification of self-assessment or examination. The RMS will also provide instructions for Appraising Officer/Superintendent, Examining Officer/Inspector or the Let Export Order (LEO) Officer, wherever necessary. The decisions communicated by the RMS on the need for verification of self-assessment and/or examination and the appraising and examination instructions communicated by the RMS have be followed by the field formations. It is possible that in a few cases, the field formations might decide to apply a particular treatment to the Shipping Bill which is at variance with the instructions received for the RMS owing to risks which are not factored in the RMS. Such a course of action shall be taken only with the prior approval of the jurisdictional Commissioner of Customs or an officer authorised by him for this purpose, who shall not be below the rank of Addl./Joint Commissioner of Customs, and after recording the reason for the same. A brief remark on the reasons and particulars of Commissioner's authorization should be made by the officer examining the goods in the departmental comments in the EDI system.

14.4 The RMS in export has been launched in two phases. In the first phase the RMS will process the data and provide the output to ICES only up to goods examination stage. In the second phase, the RMS will also process the Shipping Bill data after the Export General Manifest (EGM) is filed electronically and provide output to ICES for selection of Shipping Bills for Drawback scrutiny and Post Clearance Audit (PCA).

14.5 With the implementation of export RMS, a Post Clearance Audit (PCA) function has been introduced in respect of exports after the LEO is given for export consignment. The objective of PCA is to monitor, maintain

and enhance compliance levels, while reducing the dwell time of cargo. The RMS would select the Shipping Bills for audit, after issue of LEO, and these selected Shipping Bills will be directed to the audit officers for scrutiny by the ICES.

14.6 The selection of Shipping Bills for verification of Self-assessment and/or examination will be based on the output given by RMS to ICES. However, owing to some technical reasons if the RMS fails to provide output to ICES or RMS output is not received at ICES end in time, the existing norms of assessment and examination will be applicable. [Refer Circular No. 23/2013-Cus. dated 24-6-2013]

15. Status of Shipping Bill:

15.1 The exporter/ customs broker can check up with the query counter at the Service Centre whether the Shipping Bill submitted by them in the system has been cleared or not, before the goods are brought into the Docks for examination and export. In case any query is raised, the same is required to be replied through the service centre or in case of customs brokers having EDI connectivity through their respective terminals. The Customs officer may pass the Shipping Bill after all the queries have been satisfactorily replied to.

16. Invoicing in Indian Currency:

16.1 As per Para A (v) Part-I of RBI Master Circular no 14/2015-16 dated July 1, 2015

“There is no restriction on invoicing of export contracts in Indian Rupees in terms of the Rules, Regulations, Notifications and Directions framed under the Foreign Exchange Management Act 1999. Further, in terms of Para 2.52 of the Foreign Trade Policy (2015-2020), all export contracts and invoices shall be denominated either in freely convertible currency or Indian rupees but export proceeds shall be realized in freely convertible currency. However, export proceeds against specific exports may also be realized in rupees, provided it is through a freely convertible Vostro account of a non-resident

bank situated in any country other than a member country of Asian Clearing Union (ACU) or Nepal or Bhutan”.

17. Merging of Commercial invoice and packing list

17.1 Simplification of Customs procedures for enhanced ease of doing business and trade facilitation is the top priority of the Government. One of the identified areas for such simplification is reduction in the number of mandatory documents required by Customs for import and export of goods.

17.2 As per the Customs procedures for export, an exporter is required to submit a commercial invoice and packing list along with the Customs declaration form viz. Shipping Bill. Both commercial invoice and packing list are critical for Customs purposes as the former evidences the value of the export goods while the latter facilitates examination of goods for ascertaining correctness of the declarations. However, there are many identical data fields in a commercial invoice and packing list. Therefore, an exercise was undertaken to explore the feasibility whether these documents can be merged into one document, which would have the advantage of reducing the total number of documents to be submitted to Customs with resultant benefit to trade. In this regard, it is seen that the following data fields / information are invariably contained in a packing list (other than the common data fields / details of commercial invoice):

Description of Goods;
Marks and Numbers;
Quantity;
Gross Weight;
Net Weight;
Number of Packages;
Types of Packages (such as pallet, box, crates, drums etc.).

17.3 The Board has decided that as a measure of simplification, in case an exporter submits a commercial invoice cum packing list that contain

above mentioned data fields / information in addition to the details in a commercial invoice, a separate packing list should not be insisted upon by Customs. However, the option should be given to the exporter to do so. In other words, for Customs purposes a commercial invoice cum packing list (with details of marks and numbers as mentioned above) would suffice but if exporter desires to give a separate packing list for some reason, the same would also be accepted, as at present. (Circular No. 01/15-Customs dated 12.01.2015)

18. Quota Allocation and Other certification for Export Goods:

18.1 The quota allocation label is required to be pasted on the export invoice. The allocation number of AEPC is to be entered in the system at the time of shipping bill entry. The quota certification of export invoice needs to be submitted to Customs along-with other original documents at the time of examination of the export cargo. For determining the validity date of the quota, the relevant date needs to be the date on which the full consignment is presented to the Customs for examination and duly recorded in the Computer System. In EDI System at Delhi Air cargo, the quota information is automatically verified from the AEPC/TEXPROCIL system.

18.2 Since the shipping bill is generated only after the 'let export order' is given by Customs, the exporter may make use of export invoice or such other document as required by the Octroi authorities for the purpose of Octroi exemption.

19. Procedure to be followed for granting of Factory Stuffing Permission (FSP)

19.1 In terms of Board's Circular No. 860/18/2007-CX dated 22.11.2007 self-sealing of export goods has been made mandatory for the manufacturer-exporters (whether status holder or not) who export such goods under free shipping bills. Where exports are against free shipping bills, no opening/examination of containers is to be done at the port of export, except where there is intelligence/information about any concealment, mis-declaration, etc. The examination norms in respect of free

shipping bills does not distinguish between a containers, which have come under self sealing by the manufacturer/exporter or which have been stuffed/ sealed by jurisdictional Central Excise officers. In view of the above, it has been decided that henceforth in case of exports under free Shipping Bill, i.e., Shipping Bills wherein no export benefits are being sought, the manufacturer-exporter shall mandatorily resort to self-sealing of containers. However, they can opt for factory stuffing of export goods under export incentive schemes and permission will be given scheme-wise.

19.2 In case of manufacturer exporters who are non-status holders operating under any of export incentive schemes ie. exports other than under free shipping bills the FSP will be granted only on receipt of prior verification report regarding the genuineness of the existence and functioning of the units and the No Objection Certificate from the concerned jurisdictional Central Excise Authorities regarding deputing of officers for supervision of the export stuffing.

19.3 Similarly, in case of non-status holders merchant exporter the FSP will be granted only on receipt of prior verification report regarding the genuineness of the existence and functioning of the units and No objection Certificate from the concerned jurisdictional Central Excise Authorities regarding deputing of officers for supervising the export stuffing.

19.4 In case of status-holder merchant and manufacturer exporters, the FSP shall be granted provisionally which will be valid for 30 days and within such period the verification reports ie. NOC from the concerned jurisdictional Central Excise Authorities regarding deputing of officers for supervising the export stuffing and verification report regarding the genuineness of the existence and functioning of the unit shall be submitted by them failing which the permission will stand automatically cancelled.

19.5 All the exporters who seek FSP shall submit their request in the prescribed application form along with the following documents to the Factory Stuffing Cell of this custom house:

a) Original copy of the verification report of the genuineness of the existence and functioning of the factory and NOC issued by Authorities to the DC, FSP Cell (in sealed cover).

b) Copy of the IEC issued by DGFT, duly certified by the authorized signatory of the exporter.

c) Copy of the PAN card

d) E-mail address of the unit and the telephone number of the GM/CEO of the unit.

e) Other documents as in Public Notice No.161/2001 as applicable.

19.6 In case of first time merchant exporters, in order to ascertain the genuineness of the exporter, the factory stuffing permission will be granted only after scrutiny of the following documents, in addition to those mentioned in para 6 above:

a) Copy of GSTN / Exemption certificate of the merchant exporter.

b) A certificate from the bank with whom the bank account is being maintained for the purpose of remittance of foreign exchange to the effect that account is being maintained satisfactorily.

c) Where the bank account is less than three months old, details of other bank accounts held by the exporter.

d) Copy of last Income Tax return/ GSTN Return filed.

19.7 All these documents shall be duly certified by the authorized signatory of the exporter.

19.8 In terms of Board's Circular No. 20/2010-Cus., dated 22-7-2010, a single FSP will be valid for all customs stations. Hence the exporter has to furnish a list of customs stations from where he intends to export his goods.

19.9 There will be a Factory Stuffing Permission cell (FSP cell) in the Custom House with an Assistant/ Deputy Commissioner in charge, who will be the point of contact for all the communication relating to the grant of FSP.

19.10 The exporter shall ensure that the contact number, name, designation of the authorized signatory of the exporter also will be legibly indicated below his signature in the ARE-1 that accompanies the export goods.

19.11 The Exporters clearing the goods under the Factory Stuffing Permission shall invariably produce a self attested copy of the FSP at the time of goods registration, along with the ARE-1 and other required documents.

20. Arrival of export Goods at Docks:

20.1 The goods brought for the purpose of examination and subsequent 'let export' is allowed entry to the Dock on the strength of the checklist and other declarations filed by the exporter in the ICEGATE. The custodian has to endorse the quantity of goods actually received on the reverse of the check list.

20.2 In case of Factory stuffed containers, which is duly sealed, the same is to be presented with the examination report and connected documents for entering the details in to the system.

21. Verification of Documents.

21.1 The Shipping Bill along with the supporting documents submitted by the exporter / Customs Broker before the proper officers of customs needs proper verification. The correctness of declarations such as . Description of goods, RITC with reference to the description of goods, export permissibility should be verified with the details available in the system The Basic documents like Invoice, packing list should accompany in all cases. The invoice shows the details of the goods, rate, quantity, Unit price, and currency. The packing list shows the details of the goods in each packet. In some cases like edible oil, export is permitted in retail packages up to 5kgs only. Such restrictions are to be kept in mind while verifying the documents.

21.2 There are mandatory documents to be furnished according to the goods presented for Export. For example for Export of Coffee – Coffee Board Permit, for Export of Tea – Tea Board Clearance Certificate, For export of spices, Chilly, Turmeric etc – Spices Board Clearance, Certificate for Export Inspection Agency for Marine Products, Milk Products, Honey, Egg Products etc., For Agricultural Products – Agmark, APEDA registration, FSSAI registration for Food products, TOD clearance of Medicines and medical products, TOD / Wild Life clearance for Ayurvedic Medicines, Plant Quarantine (PQ) certificate for Plant and Plant produce, Wild Life Clearance for goods covered under Wild life protection Act /Rules, Q Certificate, MPEDA registration for Frozen fish products, analysis report / MSDS for chemical products. Special chemicals, Organisms, Materials, Equipments & Technologies (SCOMET) goods as specified in FTP are governed as per the conditions indicated in the Appendix III of the Export Policy. Further where no specific conditions as at category 2 to 7 are enumerated, licence shall be required.

21.3 Export of goods including plant and plant products using wood packaging material such as pellets, dunnage, carting, packing blocks, drums, cases load boards, pellet collars and skids etc shall be allowed subject to compliance of ISPM – 15. A certificate to this effect should be furnished.

21.4 Export Policy categorised the goods as Prohibited, Restricted and Freely Exportable. The Prohibited goods are not permitted for Export and export Licence will not be issued in the normal Course. The Restricted goods can be exported subject to the fulfilment of nature of the restriction as mentioned in the export Policy. For the detailed list of the Restricted / Prohibited items for export can be verified from the Export Policy published by DGFT and also the related allied Acts / Rules.

22. General Notes to Export Policy – Goods under Restrictions

22.1 Free Exportability

All goods other than the entries in the export licensing schedule along with its appendices are freely exportable. The free exportability is however subject to any other law for the time being in force. Goods not listed in the Schedule are deemed to be freely exportable without conditions under the Foreign Trade (Development and Regulations) Act, 1992 and the rules, notifications and other public notices and circulars issued there under from time to time. The export licensing policy in the schedule and its appendices does not preclude control by way of a Public Notice Notification under the Foreign Trade (Development and Regulations) Act, 1992. Goods listed as “Free” in the Export Licensing Schedule may also be exported without an export licence as such but they are subject to conditions laid out against the respective entry. The fulfilment of these conditions can be checked by authorized officers in the course of export.

22.2 Code does not limit the item description The export policy of a specific item will be determined mainly by the description and nature of restriction in the schedule. The code number is illustrative of classification but does not limit the description by virtue of the standard description of the item against the code in the import part of the ITC (HS) classification.

23 Classes of Export Trade Control

A. Prohibited Goods The prohibited items are not permitted to be exported. An export licence will not be given in the normal course for goods in the prohibited category. No export of rough diamond shall be permitted unless accompanied by Kimberley Process (KP) Certificate as specified by Gem & Jewellery EPC (GJEPC).

B. Restricted Goods The restricted items can be permitted for export under licence. The procedures / conditionalities wherever specified against the restricted items may be required to be complied with, in addition to the general requirement of licence in all cases of restricted items.

C. State Trading Enterprises Export through STE(s) is permitted without an Export Licence through designated STEs only as mentioned against an item and is subject to conditions of Foreign Trade Policy.

D. Restrictions on Countries of Export

(i) Export of Arms and related material to Iraq shall be prohibited.

(ii) Direct or indirect export of all items, materials, equipments, goods and technology which could contribute to Iran's enrichment related, reprocessing or heavy water related activities, or to development of nuclear weapon delivery systems including those listed in INFCIRC/254/Rev.9/Part 1 and INFCIRC/254/Rev.7/Part 2 (IAEA Documents) and items listed in S/2010/263 (UN Security Council Document) or any items related to nuclear and missile development programmes is prohibited. All the UN Security Council Resolutions/Documents and IAEA Documents referred to above are available on the UN Security Council website (www.un.org/Docs/sc) and IAEA website (www.iaea.org).

(iii) Direct or indirect export of following items, whether or not originating in Democratic People's Republic of Korea (DPRK), to DPRK is prohibited: All items, materials equipment, goods and technology including as set out in lists in documents S/2006/814, S/2006/815 (including S/2009/205), S/2009/364 and S/2006/853 (United Nations Security Council Documents) INFCIRC/254/Rev.9/Part 1a and INFCIRC/254/Rev.7/Part 2a (IAEA documents) which could contribute to DPRK's nuclear-related, ballistic missile-related or other weapons of mass destruction-related programmes.

(iv) Export of rough diamonds to Cote d'Ivoire is prohibited in compliance to Paragraph 6 of UN Security Council Resolution(UNSCR) 1643 (2005).

(v) Export of rough diamond [ITC (HS) Code 710210, 710221 or 710231) to Venezuela shall be Prohibited in view of voluntary separation of Venezuela from the Kimberley Process Certification Scheme (KPCS). No Kimberley Process Certificate shall be accepted / endorsed / issued for export of rough diamond to Venezuela.

(vi) In addition to above, export to other countries will be subject to conditions as specified in the Foreign Trade Policy and of the Handbook of Procedures and other conditions which may be listed in the title ITC (HS) Classification of Export and Import items.

24. Claiming Rewards under MEIS:

24.1 Marking of Y in the EDI generated Shipping Bills by Exporters would be treated as declaration of intent to claim MEIS benefit.

24.2 In exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy 2015-20, Director General of Foreign Trade, made the following amendments in Paragraph 3.14(a) of the Handbook of Procedures 2015-20:

24.3 Paragraph 3.14: Procedure for Declaration of Intent on EDI and Non EDI shipping bills for claiming rewards under MEIS including export of goods through courier or foreign post offices using e-Commerce

(a) (i) EDI Shipping Bills: Marking/ ticking of “Y” (for Yes) in “Reward” column of shipping bills against each item, which is mandatory, would be sufficient to declare intent to claim rewards under the scheme. In case the exporter does not intend to claim the benefit of reward under Chapter 3 of Foreign Trade Policy (FTP) exporter shall tick “N” (for No). Such marking/ticking shall be required even for export shipments under any of the schemes of Chapter 4 (including drawback), Chapter 5 or Chapter 6 of FTP

(ii) Non-EDI Shipping Bills: In the case of non-EDI Shipping Bills, Export shipments would need the following declaration on the Shipping Bills in order to be eligible for claiming rewards under MEIS: “We intend to claim rewards under Merchandise Exports From India Scheme (MEIS)”. Such declaration shall be required even for export shipments under any of the schemes of Chapter 4 (including drawback), Chapter 5 or Chapter 6 of FTP.

24.4 The procedure for declaration of intent in Paragraph 3.14(a) of the Handbook of Procedures 2015-20 for EDI is simplified. The marking of

tick in pursuance of the earlier Public Notice No.47, dated 8th December 2015 shall be treated as declaration of intent in case of EDI shipping bills. The marking of tick in the appropriate tick boxes are mandatory in EDI shipping bills. (DGFT Public Notice 09/2015-20 dated 16th May, 2016).

24.5 Intend to claim reward by exporters / customs brokers in the description column of the EDI shipping Bill adversely affected the RMS processing. By this Public Notice DGFT amended the procedure and therefore no such declaration should be there in the description column.

24.6 Since the correct RITC and description are essential for proper availment of the benefits, proper scrutiny of the above aspects needs to be done.

25. Valuation of Export goods

25.1 In case of exported goods, provisions of sub-section (1) of **Section 14** of Customs Act, 1962 provides a complete code of valuation. For the criteria specified in the section is fully applicable and normally "FOB" i.e. Free on Board value after excluding cost of international insurance and freight is considered.

26. Valuation of goods where no Tariff Value is fixed:

26.1 Section 2(41) of the Customs Act, 1962 defines "Value" in relation to any goods to mean the value thereof determined in accordance with the provisions of Section 14(1) *ibid*. In turn, Section 14(1) states that the value of the imported goods and export goods shall be "the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf". It is also provided that in the case of imported goods such transaction value

shall include “in addition...any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf”. Price should be in the course of international trade. Rate of exchange as on the date of filing of the Shipping Bill as fixed by the Central Government by way of notification. This rate may or may not be the market rate prevailing on that date.

27. Customs Valuation (Determination of Value of Export Goods) Rules, 2007

27.1 Government of India notified Customs Valuation (Determination of Value of Export Goods) Rules, 2007 vide Notification Number 95 /2007 Customs (NT) dated 13.09.2007.

27.2. Vide Section 95 of the Finance Act, 2007 which substituted the existing section 14 of the Customs Act, 1962, the new section 14 of the Customs Act, 1962 came into force with effect from 10-10-2007 in terms of Notification No 93/2007-Customs (NT) dated 13th September, 2007. The Export Valuation Rules, i.e., Customs Valuation (Determination of Value of Export Goods) Rules, 2007 made under the provisions of section 14 of the Customs Act, 1962, have been notified vide Notification No 95/2007-Customs (NT) dated 13-9-2007.

27.3 The Customs Valuation (Determination of Value of Export Goods) Rules 2007 have been framed in a format similar to the Valuation Rules for the imported goods. Conceptually also, acceptance of Transaction Value for export goods has been emphasized in the said rules, in as much as Rule 3 specifically provides for it.

27.4 Rule 3 of the said rules also stipulates that the Transaction Value for export goods shall be accepted even where buyer and seller are related, provided that the relationship did not influence the price of the goods. Where the relationship is found to influence the price, as determined

by the proper officer on receipt of further information from the exporter, the value of the export goods shall be determined by proceeding sequentially through rules 4 to 6 of the said Valuation Rules. The persons who shall be deemed to be 'related' have been specified in Rule 2(2) of the said Valuation Rules, and this provision has been adopted from the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

27.5 Thus transaction value is the primary basis for valuation of export goods and the method specified under Rule 3 will be applicable in the vast majority of cases of export by acceptance of declared value. In cases where the transaction value is not accepted, the valuation of the export goods shall be done by application of Rules 4 to 6 sequentially.

27.6 Acceptance of transaction value is, however, subject to the provision of Rule 8 which provides for rejection of declared value for the export goods in certain exceptional cases. These are situations where the assessing officer has reasons to doubt the truth or accuracy of the declared value and further enquiry or investigation is needed to determine the appropriate value. It is hereby instructed that when an investigation / enquiry is undertaken to determine whether or not the Declared Value should be accepted as Transaction Value, the export consignment shall not be ordinarily detained. Wherever there are doubts about the declared value of the export goods, the proper officer shall retain representative sealed samples, wherever considered necessary and feasible, and allow the goods to be exported after due processing. However, it is clarified that in a situation of serious violation such as outright misdeclaration of goods, attempt to export the goods unauthorisedly, i.e., smuggle the goods out of the country, or where there is forgery or fraudulent documentation, the goods may be detained or seized as required. No export consignment shall be detained for reasons of doubts regarding valuation without the approval of the jurisdictional Commissioner of Customs.

27.7 An 'Explanation' relating to rejection of declared value of export

goods has been added to Rule 8 to bring clarity and objectivity in exercising the authority for rejection of declared value. The Explanation clarifies that this rule as such does not provide a method for determination of value, and that it merely provides a mechanism and procedure for rejection of declared value of export goods in certain cases. It also clarifies that where the proper officer is satisfied after consultation with the exporter, the declared value shall be accepted. This Explanation also gives certain illustrative reasons which could form the basis for having doubt about the truth or accuracy of the declared value.

27.8 While raising doubt about truth or accuracy of the declared value in terms of Rule 8, the proper officer shall issue a query memo specifying reasons for such doubt. Meanwhile, the goods will be released for export against a simple undertaking after drawal of representative sample as indicated in para 5. The decision to initiate the process of investigation into valuation aspects, if any, shall be taken at the earliest at the level of Joint /Additional Commissioner.

27.9 In a case where transaction value cannot be determined or the declared value is rejected under Rule 8, and export value has to be determined by comparison in terms of Rule 4, the proper officer shall take utmost care in selecting an export product for an in-depth inquiry. The proper officer will make the adjustments objectively on the basis of the relevant factors, some of which have been illustrated at sub rule (2) of Rule 4.

27.10 Where the value has to be determined by Computed value method under Rule 5, the proper officer shall give due consideration to the cost-certificate issued by a Cost Accountant or Chartered Accountant or Government approved valuer, as produced by the exporter.

27.11 It is clarified that the main purpose of introducing the Export Valuation Rules is to provide for a sound legal basis for the valuation of export goods. It is also expected to check deliberate overvaluation of export goods and mis-utilization of value based export incentive schemes. At the same time due care has to be taken to facilitate the movement of bonafide export goods which is vital for the country's economic growth. The assessing officers shall, therefore, exercise due caution to avoid unnecessary queries

regarding truth or accuracy of the declared export value. The Export Valuation Rules are not intended to bring about any significant change in the existing pattern of valuation of export goods. It is the responsibility of the supervisory officers to monitor regularly the export valuation practices, so as to ensure proper implementation of the said Valuation Rules without hindering the flow of bona fide export goods.

27.12 Rule 7 of the Export Valuation Rules calls for a declaration relating to the value to be filed by the exporter. A declaration format for this purpose has been designed. The filing of the declaration along with the shipping bill should be enforced. (Ref: Customs Circular No-37/2007-CUS. Dated 9.10.2007)

27.13 As per the Explanation given in the said Rules

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 6 of the said Rules..

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth or accuracy of the declared value after the said enquiry in consultation with the exporter.

(iii) The proper officer shall have the powers to raise doubts on the declared value based on certain reasons which may include -

(a) the significant variation in value at which goods of like kind and quality exported at or about the same time in comparable quantities in a comparable commercial transaction were assessed.

(b) the significantly higher value compared to the market value of goods of like kind and quality at the time of export.

(c) the mis declaration of goods in parameters such as description, quality, quantity, year of manufacture or production.

28. EXPORT VALUE DECLARATION

(See Rule 7 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007.)

1. Shipping Bill No. & Date: -

2. Invoice No. & Date: -

3. Nature of Transaction

Sale ☐ Sale on consignment Basis ☐ Gift ☐Sample ☐ Other ☐

4. Method of Valuation:

(See Export Valuation Rules) Rule 3 ☐ Rule 4 ☐ Rule 5 ☐Rule 6 ☐5. Whether seller and buyer are related Yes ☐ No ☐6. If yes, whether relationship has influenced the price Yes ☐ No ☐

7. Terms of Payment:

8. Terms of Delivery:

9. Previous exports of identical/ similar goods, if any :

Shipping Bill No. and date:

10. Any other relevant information (Attach separate sheet, if necessary):

DECLARATION

1. I/We hereby declare that the information furnished above is true, complete and correct in every respect.

2. I/We also undertake to bring to the notice of proper officer any particulars which subsequently come to my/our knowledge which will have bearing on a valuation.

Place:

Date:

SIGNATURE OF THE EXPORTER

NAME OF THE SIGNATORY

29. Customs Examination of Export Cargo:

29.1 After the receipt of the goods in the dock, the exporter/ customs broker may contact the Customs Officer designated for the purpose and present the check list with the endorsement of Port Authority and other declarations as aforesaid along with all original documents such as, Invoice and Packing list and other relevant documents. Customs Officer may verify the quantity of the goods actually received and enter into the system and thereafter mark the Electronic Shipping Bill and also hand over all original documents to the Dock Appraiser of the Dock who may assign a Customs Officer for the examination and intimate the officers name and the packages to be examined, if any, on the check list and return it to the exporter or his Customs Broker.

29.2 The Customs Examining Officer may inspect/examine the shipment along with the Dock Appraiser. The Customs Officer enters the examination report in the system. He then marks the Electronic Bill along with all original documents and check list bearing Shipping Bill number to the Dock Appraiser. If the Dock Appraiser is satisfied that the particulars entered in the system conform to the description given in the original documents and as seen in the physical examination, he may proceed to allow "let export" for the shipment and inform the exporter or his agent.

30. Examination norms:

30.1 The Board has fixed norms for examination of export consignments keeping in view the quantum of incentive, value of export goods, country of destination etc. The category-wise scale of physical examination at the port of export is as follows:

A. Factory stuffed export cargo:

Category of Exports	Scale of Examination
Export goods stuffed and sealed in the presence of Customs/Central Excise officers at the factories of manufacture, ICD/CFS, notified warehouses and other places where the Commissioner has, by a special order, permitted examination of goods for export.	No examination except. (a) where the seals are tampered with, or (b) there is specific intelligence in which case, permission of Deputy/Assistant Commissioner is required before checking

B. Export under free shipping Bills;

Category of Exports	Scale of Examination
Exports under Free Shipping Bills i.e. where there is no export incentive.	No examination except where there is a specific intelligence.

C. Export under Drawback scheme:

S.No	Category of Export consignment Amount of Drawback involved	Scale of Examination	
		Export to sensitive places viz, Dubai,Sharjah,Singapore,HongKong and Colombo	others
(i)	Rs.1 lakh or less	25%	2%
(ii)	More than Rs.1 lakh	50%	10%

D. Export under EPCG / Advance Authorisation Schemes

S.No	Category of Export consignment FOB value involved	Scale of Examination	
		Export to sensitive places viz, Dubai,Sharjah,Singapore,HongKong and Colombo	others
(i)	Rs 5 lakh or less	25%	2%
(ii)	More than Rs.5 lakh.	50%	10%

E. Export under Reward schemes – Chapter 3 of FTP

S No	Category of Export under FREE Shipping Bills FOB value involved	Scale of Examination	
		Export to sensitive places viz, Dubai,Sharjah,Singapore,HongKong and Colombo	others
(i)	Rs.20 lakh or less	25%	2%
(ii)	More than Rs.20 lakh.	50%	10%

AEO exporters shall be given benefits of reduced percentage of examination, as under:

S.No	Category of Export consignments	Scale of Examination	
		Export to sensitive places viz, Dubai,Sharjah,Singapore,HongKong and Colombo	others
(i)	Where the amount of drawback involved is Rs.5 lakhs or less	10%	2%
(ii)	Where the amount of drawback involved is more than Rs 5 lakhs	25%	5%
(iii)	Where FOB value under EPCG / Advance Authorisation is Rs.10 lakhs or less	10%	2%

(iv)	Where FOB value under EPCG / Advance Authorisation is more than Rs 10 lakhs	20%	5%
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30.2 In all cases referred above, in respect of consignments selected for examination, a minimum of two packages with a maximum of packages (subject to a maximum of 20 packages from a consignment) shall be opened for examination. The package number to be opened for examination is selected by the EDI system.

30.3 It is to be ensured that exporters do not split up consignments so as to fall within the lower examination norms. Therefore, wherever on the same day the same exporter attempts to export a second consignment (other than under Free Shipping Bills) involving export incentive of Rs. 1 lakh or less (Drawback) or in other cases having the FOB value upto Rs.5 lakhs to the same country, the EDI system would alert the Examining Officer. The Examining Officer can then decide whether to subject the second consignment for examination or not. In case the buyer in both or more consignments happens to be the same person, subsequent consignments should be examined.

30.4 After the goods are presented for registration to Customs and determination has been made whether or not to examine the goods, no amendments in the normal course are expected. However, in case an exporter wishes to change any of the critical parameters resulting in change of value, Drawback, port etc. such consignment should be subjected to examination.

30.5 Notwithstanding the examination norms, any export consignment can be examined by the Customs (even up to 100%), if there is any specific intelligence in respect of the said consignment. Further, to test the compliance by trade, once in three months a higher percentage of consignments (say for example, all the first 50 consignments or a batch of consecutive 100 consignments presented for examination in a particular day) would be taken up for examination. Out of the consignments selected

for examination a minimum of two packages with a maximum of 5% of packages (subject to a maximum of 20 packages) would be taken up for checking/examination. In case export goods are stuffed and sealed in the presence of Customs/Central Excise officers at the factory of manufacture/ICD/CFS/warehouse and any other place where the Commissioner has, by a special order, permitted, it may be ensured that the containers should be bottle sealed or lead sealed. Also, such consignments shall be accompanied by an examination report in the prescribed form. In case of export through bonded trucks, the truck should be similarly bottle sealed or lead sealed. In case of export by ordinary truck/other means, all the packages are required to be lead sealed. [Refer Circulars No 6/2002-Cus., dated 23-1-2002, and No.1/2009-Cus., dated 13-1-2009]

30.6 If the export is made claiming benefits of Drawback or any other export promotion scheme in addition to claiming benefits under any Schemes of Chapter 3 of FTP, then the examination norms as prescribed by the Board for the respective export promotion schemes would apply. In order to claim benefits under the Reward Schemes, the exporter is required to declare the intention to claim such benefits on the Shipping Bill itself. Exports by EOUs and units in SEZs are governed by examination norms, as applicable for EPCG schemes. However, if the export consignment of EOUs or SEZs units has been sealed by Customs/Central Excise Officer, the norms for factory stuffed cargo will apply. [Refer Circular No.8/2007-Cus., dated 22-1-2007]

31. Examination of Perishable cargo

31.1 The Department related Parliamentary Standing Committee on Commerce has emphasized that in order to promote export of Agriculture and Processed Food products, the Customs authorities must be sensitized to accord priority clearance to perishable agro products cargo. Accordingly, export consignments of perishable agricultural goods should not be examined in a routine manner and should be examined only in cases of specific intelligence with prior permission of concerned Assistant

Commissioner/Deputy Commissioner of Customs. Such perishable cargo which is taken up for examination should be given Customs clearance on the same day itself. In the event there are contraventions of Customs law, necessary legal action shall be taken but, in this case too, it shall be ensured that the perishable cargo is dealt with in such a manner including grant of provisional release (where permissible) so that it is not unduly held up in ports/airports etc. Further as a trade facilitation measure the facility of 24x7 Customs clearance has been extended to export consignments of perishable agricultural export goods at all air cargo complexes. (Board's Circular No. 12 / 2013-Customs Dated the 02nd April, 2013)

31.2 In cases of cargo transported for exports through containers or bonded closed trucks to Gateway Port after following the Central Excise/ Customs officer supervised sealing or self-sealing by manufacturer exporters, EOUs; and containers aggregated with LCL cargo in CFSs/ ICDs sent to the port after sealing in the presence of officers the tamper proof one-time bottle seal alone should be adopted as it ensures safety and security of sealing process and avoid any resealing at the point of export. In respect of one-time bottle seals provided by the department, its cost may be recovered from exporters/ manufacturers or their agents. However, exporters/manufacturers need not be compelled to procure such bottle seals only from the department as this would defeat the very purpose of self-sealing facility and avoid delay. When trucks/ other means used for export cargo cannot be bottle sealed, same would be subject to normal examination norms at gateway port. [Refer Circular No.1/2006-Cus., dated 2-1-2006]

31.3 The exporters can avail of the facility of removal of export goods from the factories on the basis of self-certification and self-sealing; but these shall be examined at the port of export on the basis of prescribed examination norms. [Refer Circulars No 6/2002-Cus , dated 23-1-2002 and No.31/2002-Cus., dated 7-6-2002]

32. Variation between the Declaration & Physical Examination:

32.1 The shipping bill and the declaration along with all original documents is retained by the Appraiser concerned. In case of any variation between the declaration in the Shipping Bill and physical documents/examination report, the Appraiser may mark the Electronic Shipping Bill to the Assistant Commissioner/Deputy Commissioner of Customs (Exports). He may also forward the physical documents to Assistant Commissioner/Deputy Commissioner of Customs (Exports) and instruct the exporter or his agent to meet the Assistant Commissioner/Deputy Commissioner of Customs (Exports) for settlement of dispute. In case the exporter agrees with the views of the Department, the Shipping Bill needs to be processed accordingly. Where, however, the exporter disputes the view of the Department principles of natural justice is required to be followed before finalisation of the issue.

33. Restrictions and Prohibitions

33.1 The term “Prohibited Goods” have been defined in sub-section 33 of Section 2 of the Customs Act as meaning “any goods the import or export of which is subject to any prohibition under the Customs Act or any other law for the time being in force”. Under section 11 of the Customs Act, the Central Government has the power to issue Notification under which export of any goods can be declared as prohibited. The prohibition can either be absolute or conditional. The specified purposes for which a notification under section 11 can be issued are the following:-

- (a) the maintenance of the security of India;
- (b) the maintenance of public order and standards of decency or morality;
- (c) the prevention of smuggling;
- (d) the prevention of shortage of goods of any description;
- (e) the conservation of foreign exchange and the safeguarding of balance of payments;
- (f) the prevention of injury to the economy of the country by the uncontrolled import or export of gold or silver;
- (g) the prevention of surplus of any agricultural product or the product of fisheries;

- (h) the maintenance of standards for the classification, grading or marketing of goods in international trade;
- (i) the establishment of any industry;
- (j) the prevention of serious injury to domestic production of goods of any description;
- (k) the protection of human, animal or plant life or health;
- (l) the protection of national treasures of artistic, historic or archaeological value;
- (m) the conservation of exhaustible natural resources;
- (n) the protection of patents, trademarks ¹[, copyrights, designs and geographical indications];
- (o) the prevention of deceptive practices;
- (p) the carrying on of foreign trade in any goods by the State, or by a Corporation owned or controlled by the State to the exclusion, complete or partial, of citizens of India;
- (q) the fulfilment of obligations under the Charter of the United Nations for the maintenance of international peace and security;
- (r) the implementation of any treaty, agreement or convention with any country;
- (s) the compliance of imported goods with any laws which are applicable to similar goods produced or manufactured in India;
- (t) the prevention of dissemination of documents containing any matter which is likely to prejudicially affect friendly relations with any foreign State or is derogatory to national prestige;
- (u) the prevention of the contravention of any law for the time being in force; and
- (v) any other purpose conducive to the interests of the general public.

The lists of goods prohibited / restricted for export under the above provisions are available in the Customs Law Manual.

33.2 Under Export and Import Policy, laid down by the DGFT, in the Ministry of Commerce, certain goods are placed under restricted categories for export. Under section 3 and 5 of the Foreign Trade (Development and Regulation) Act, 1992, the Central Government can make provisions for prohibiting, restricting or otherwise regulating the export of the goods.

33.3 Export of some specified goods may be restricted / prohibited under other laws such as Environment Protection Act, Wild Life Act, Indian Trade and Merchandise Marks Act, Arms Act, etc. Prohibition under those

acts will also apply to the penal provisions of the Customs Act. Contravention of any of the above prohibition will render such goods liable to confiscation under section 113(d) of the Customs Act. Any Exporter, for being knowingly involved / concerned in any fraudulent evasion or attempted evasion of any prohibition under the Customs Act or any other law for the time being in force in respect to any export of goods, shall be liable to punishment with imprisonment for a maximum term of three years (seven years in respect of notified goods) under section 135 of the Customs Act. Any person who is reasonably believed to be guilty of an offence, punishable under section 135, may be arrested under the provisions of section 104 of the Customs Act. Keeping in view the above penal provisions in the Customs Act to deal with any deliberate evasion of prohibition/restriction of import of export of specified goods, it is advisable for the Trade to be well conversant with the provisions of EXIM Policy, the Customs Act, as also other allied Acts. They must make sure that before any exports are effected or planned, they are aware of any prohibition/restrictions and requirements subject to which alone, goods can be exported, so that they do not get penalised and goods do not get involved in confiscation etc. proceedings at the hands of Customs authorities.

34. CHANGES IN GST SCENARIO

34.1 Goods and Service Tax has become operational from 01-07-2017. In the GST regime, the governing provisions related to exports are contained in section 16 of the Integrated Goods and Service Tax Act, 2017 (IGST Act). Supplies of goods and services for exports have been categorized as 'Zero Rated Supply' implying that goods could be exported under bond or Letter of Undertaking without payment of integrated tax followed by claim of refund of unutilized input tax credit or on payment of integrated tax with provision for refund of the tax paid.

34.2 With the onset of GST, extant procedures relating to export of goods viz. claim of rebate/refund, stuffing of containers at the factory, warehouse or any other place from where the goods are intended to be

exported etc. would require review of the existing procedures. In this regard, attention is drawn to notification No's 42/2001-CE (N.T.) to 45/2001-CE (N.T.) both dated 26.6.2001 detailing the procedure to be followed for the export of goods on payment of terminal excise duty and 19/2004-CE (N.T.) and 20/2004-CE (N.T.), both dated 06.09.04, without payment thereof.

35. Procedure of Export

35.1 Any person making zero rated supply (i.e. any exporter) shall be eligible to claim refund under either of the following options, namely: -

a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilized input tax credit; or

(b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 (Refunds) of the Central Goods and Services Tax Act or the rules made there under (i.e. the Central Goods and Service Tax Rules, 2017).

35.2 For the option (a) above, procedure to file refund has been outlined in the Central Goods and Service Tax Rules, 2017. The exporter claiming refund of unutilized input tax credit will file an application electronically through the Common Portal, either directly or through a Facilitation Centre notified by the GST Commissioner. The application shall be accompanied by documents as prescribed in the said rules. Application for refund shall be filed only after the export manifest or an export report, as the case may be, is delivered under section 41 of the Customs Act, 1962 in respect of such goods. The formats for furnishing bond or LUT for export of goods have been separately notified under CGST Rules, 2017.

35.3 For the option (b), broadly the procedure is that a registered person shall not be required to file any application for refund of integrated goods and services tax paid on supply of goods for exports. The shipping bill, having inter-alia GST invoice details, filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export and the applicant has furnished a valid return in FORM GSTR-3. The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the Customs system and the said system shall in turn electronically transmit back to the common portal a confirmation that the goods covered by the said invoices have been exported out of India. Upon receipt of information regarding furnishing of valid return in FORM GSTR-3 from the common portal, the Customs system shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars. Government has allowed a grace period to the registrants to file returns under the new GST Law. Therefore, this refund procedure shall as a consequence come into operation only when the registrants file the above mentioned returns. Further, the exporters are free to avail option (a) or option (b). The refund shall be governed by the provisions of the section 16 of the IGST Act.

35.4 In order to ensure smooth transition from the earlier export procedure to the procedure being laid down for export of goods under the GST regime, the existing Shipping Bill formats (both manual/ electronic) have been modified to make them compliant with the IGST law. New formats of the Shipping Bill have been made applicable already. ARE-1 procedure which was being followed is dispensed with except in respect of commodities to which provisions of Central Excise Act would continue to be applicable.

36. Sealing of Containers

36.1 Board has in the past issued various circulars both on the Excise and Customs side on the issue of sealing of containers. At present, there are three categories of containers which arrive at the port/ICD:

- a. Containers stuffed at factory premises or warehouse under self-sealing procedure.
- b. Containers stuffed / sealed at factory premises or warehouse under supervision of central excise officer.
- c. Containers stuffed and sealed at Container Freight Stations/ Inland Container Depot.

36.2 For the sake of uniformity and ease of doing business, Board has decided to simplify the procedure relating to factory stuffing hitherto carried out under the supervision of the Central Excise officers. It is the endeavour of the Board to create a trust based environment where compliance in accordance with the extant laws is ensured by strengthening Risk Management System and Intelligence setup of the department. Accordingly, Board has decided to lay down a simplified procedure for stuffing and sealing of export goods in containers, with effect from 01.09.2017.

36.3 It has been decided to do away with the sealing of containers with export goods by CBEC officials. Instead, self-sealing procedure shall be followed subject to the following:

- i. The exporter shall be under an obligation to inform the details of the premises whether a factory or warehouse or any other place where container stuffing is to be carried out, to the jurisdictional customs officer.
- ii. The exporter should be registered under the GST and should be filing GSTR1 and GSTR2. Where exporter is not a GST registrant, he shall bring

the export goods to a Container Freight Station/Inland Container Depot for stuffing and sealing of container. However, in certain situations, an exporter may follow the self-sealing procedure even if he is not required to be registered under GST Laws. Such an exception is available to the Status Holders recognized by DGFT under a valid status holder certificate issued in this regard.

iii. Any exporter desirous of availing this procedure shall inform the jurisdictional Custom Officer of the rank of Superintendent or Appraiser of Customs, at least 15 days before the first planned movement of a consignment from his/her factory/ premises, about the intention to follow self- sealing procedure to export goods from the factory premises or warehouse. The jurisdictional Superintendent or an Appraiser or an Inspector of Customs shall visit the premises from where the export goods will be stuffed & sealed for export. The jurisdictional Superintendent or Inspector of Customs shall inspect the premises with regard to viability of stuffing of container in the premises and submit a report to the jurisdictional Deputy Commissioner of Customs or as the case may be the Assistant Commissioner of Customs within 48 hours. The jurisdictional Deputy Commissioner of Customs or as the case may be the Assistant Commissioner of Customs shall forward the proposal, in this regard to the Principal Commissioner/Commissioner of Customs who would grant permission for self sealing at the approved premises. Once the permission is granted, the exporter shall furnish only intimation to the jurisdictional Superintendent or Customs each time self-sealing is carried out at approved premises. The intimation, in this regard shall clearly mention the place and address of the approved premises, description of export goods and whether or not any incentive is being claimed.

vi. Where the visit report of the Superintendent or an Appraiser or an Inspector of Customs regarding viability of the stuffing at the factory/ premises is not favorable, the exporter shall bring the goods to the

Container Freight Station /Inland Container Depot/Port for sealing purposes.

v. Self-Sealing permission once given by a Principal Commissioner/Commissioner of Customs shall be valid for export at all the customs stations. The customs formation granting the self sealing permission shall circulate the permission along with GSTIN of the exporter to all Custom Houses/Station concerned.

vi. Transport document for movement of self-sealed container by an exporter from factory or warehouse shall be same as the transport document prescribed under the GST Laws. In the case of an exporter who is not a GST registrant, way bill or transport challan or lorry receipt shall be the transport document.

vii. The exporter shall seal the container with the tamper proof electronic-seal of standard specification. **The electronic seal** should have a unique number which should be declared in the Shipping Bill. Before sealing the container, the exporter shall feed the data such as name of the exporter, IEC code, GSTIN number, description of the goods, tax invoice number name of the authorized signatory (for affixing the e-seal) and Shipping Bill number in the electronic seal. Thereafter, container shall be sealed with the same electronic seal before leaving the premises.

viii. The exporter intending to clear export goods on self-clearance (without employing a Customs Broker) shall file the Shipping Bill under digital signature.

ix. All consignments in self-sealed containers shall be subject to risk based criteria and intelligence, if any, for examination / inspection at the port of export. At the port/ICD as the case may be, the customs officer would verify the integrity of the electronic seals to check for tampering if any enroute. The Risk Management System (RMS) is being suitably revamped to improvise the interdiction/ examination norms. However, random or

intelligence based selection of such containers for examination/scanning would continue.

36.4 Board has decided that the above revised procedure regarding sealing of containers shall be effective from 01.10.2017. A future date has been prescribed since the returns under GST have been permitted to be filed by 10.09.17 and also with the purpose to give enough time to the stakeholders to adapt to the new procedures. Therefore, as a measure of facilitation, the existing practice of sealing the container with a bottle seal under Central Excise supervision or otherwise would continue. The extant circulars shall stand modified on 01.09.2017 to the extent the earlier procedure is contrary to the revised instructions given in the circular. (Circular No. 26/2017-Customs dated 01.07.2017)

36.5 In continuation of the Board circular 26/2017-Customs dated 1.7.2017 regarding self-sealing of containers by exporters using electronic seals, the Board has approved the following procedure vide circular 36 / 2017 which shall be adhered to by exporters opting for self-sealing.

36.6 Procedure

(a) The exporters who were availing sealing at their factory premises under the system of supervised factory stuffing, will be automatically entitled for self-sealing procedure. All exporter AEOs will also be eligible for self-sealing. It is clarified that all those exporters who are already operating under the self-sealing procedure need not approach the jurisdiction Customs authorities for the self-sealing permission.

(b) The permission to self-seal the export goods from a particular premise, under the revised procedure, once granted shall be valid unless withdrawn by the jurisdictional Principal Commissioner or Commissioner of Customs if non-compliance to law, rules and regulations is noticed. In case the exporter makes a request for a change in the approved premise (s), then the procedure prescribed in circular 26/2017-Cus shall be followed,

and a fresh permission granted before commencement of self-sealing at the new premises.

(a) With respect to para 9 (v) of the circular 26/2017-cus, Principal Commissioners / Commissioners would be required to communicate to Risk Management Division (RMD) of CBEC, the IEC (Importer Exporter Code) of the following class of exporters:

- (i) exporters newly granted permission for self-sealing;
- (ii) exporters who were already operating under self-sealing procedure;
- (iii) exporters who were permitted factory stuffing facility; and
- (iv) AEOs

The categories mentioned in c(ii), (iii) and (iv) may be communicated to RMD

Under the new procedure, the exporter will be obligated to declare the physical serial number of the e-seal at the time of filing the online integrated shipping bill or in the case of manual shipping bill before the container is dispatched for the designated port/ICD/LCS.

(b) Exporters shall directly procure RFID seals from vendors, conforming to the standard specification mentioned in para 3 below. Since the procedure seeks to enhance integrity of transportation of goods, the exporters will be required to obtain seals directly. They shall provide details such as IEC etc., at the time of purchase for identification as well as for using the standard web application necessary to support an RFID self-sealing ecosystem.

(f) In case, the RFID seals of the containers are found to be tampered with, then mandatory examination would be carried out by the Customs authorities.

36.7 Standard Specification of the Seal:

(a) The electronic seal referred to in Para 9 (vii) of the Circular No. 26/2017-Customs dated 01.07.2017 shall be an "RFID tamper proof one-

time-bolt seal”, each bearing a unique serial number. The exporters shall be responsible for procuring the seals at their own cost for use in self-sealing.

(b) Each seal shall be a one-time-bolt-seal bearing a unique serial number and brand of the vendor in the format ABCD XXXX XXXX. where ABCD stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.

(c) The RFID seal shall conform to ISO 17712:2013 (H) and ISO/IEC 18000-6 Class I Gcri 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.

(d) The manufacturer or vendor, as the case may be, shall be in possession of certifications required for conformance of the ISO standard ISO 17712:2013 (H) namely, clauses 4, 5 and 6. Before commencement of sales, the vendor shall submit self-certified copies of the above certifications to the Risk Management Division (RMD) and all the ICDs/ Ports where he intends to operate along with the unique series of the seals proposed to be offered for sale.

36.8 Application, Record Keeping and Data Retrieval System.

(a) It is further clarified that the information need not be mounted “in the electronic seal” but tagged to the seal using a ‘web /mobile application’ to be provided by the vendor of the RFID seals. Data once uploaded by the exporter should not be capable of being overwritten or edited.

(b) All vendors will be required to transmit information in para (a) above to RMD and the respective destination ports / ICDs of export declared by the exporter. The arrangements for transmission of data may be worked out in consultation with the RMD and nodal Customs Officer at each ICD / PORT.

(c) All vendors shall be required to make arrangements for reading / scanning of RFID one time Bolt seals at the Customs port / ICDs at their own cost, whether through handheld readers or fixed readers.

(d) The integrity of the RFID seal would be verified by the Customs Officer at the Port / ICD by using the reader scanners which are connected to Data Retrieval System of the Vendor.

36.9 RFID SEAL

RFID stands for Radio Frequency IDentification.

36.9.1 RFID seal contains an electronic chip that has its own unique coding that cannot be copied. This allows the automatic identification of the security seal applied to the container and at the same time the immediate and accurate status of the seal i.e. Non- Tampered or Tampered. It is an ideal solution for guaranteeing cargo security and tamper evidence along the shipping and supply chain.

36.9.2 RFID provides the automatic identification of the container's seal. It can be read quickly and accurately by static gateway reading systems or by handheld devices assigned to check point personnel. Any tampering event to the seal is stored in its chip's memory. This activates the – TAG TAMPER ALARM, which immediately provides the status of the seal TAMPERED/ NOT TAMPERED.

36.9.3 The RFID chip can also be used to store further information. The chip it can be written on using the RFID reader/writer device. Further information added and the chip itself password protected. Automatically reading does not require visibility of the seal with the eye and can be done even of the seal is dirty or during harsh weather conditions, such as heavy rain, fog, snow and even at night.

36.9.4 **RFID tamper proof one-time-bolt seal** shall be a one-time-bolt-seal bearing a unique serial number and brand of the vendor in

the format ABCD XXXX XXXX., where ABCD stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.

36.9.5 The RFID seal shall conform to ISO 17712:2013 (H) and ISO/IEC 18000-6 Class I Gcri 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.

36.9.6 Before sealing the container, the exporter shall feed the data such as name of the exporter, IEC code, GSTIN number, description of the goods, tax invoice number name of the authorized signatory (for affixing the e-seal) and Shipping Bill number in the electronic seal. Thereafter, container shall be sealed with the same electronic seal before leaving the premises.

37. Stuffing / Loading of Goods in Containers

37.1 The exporter or his agent should hand over the exporter copy of the shipping bill duly signed by the Appraiser permitting "Let Export" to the steamer agent who may then approach the proper officer (Preventive Officer) for allowing the shipment. In case of container cargo the stuffing of container at Dock is done under Preventive Supervision. Loading of both containerized and bulk cargo is done under Preventive Supervision. The Customs Preventive Superintendent (Docks) may enter the particulars of packages actually stuffed in to the container; the bottle seal number and particulars of loading of cargo container on board into the system and endorse these details on the exporter copy of the shipping bill presented to him by the steamer agent. If there is a difference in the quantity/number of packages stuffed in the containers/goods loaded on vessel the Superintendent (Docks) may put a remark on the shipping bill in the system and that shipping bill requires amendment or change of quantity. Such shipping bill also may not be taken up for the purpose of sanction of Drawback/Advance Authorisation, till the shipping bill is suitably amended for the changed quantity. The Customs Preventive Officer supervising the

loading of container and general cargo in to the vessel may give "Shipped on Board" endorsement on the exporter's copy of the shipping bill.

37.2 Palletisation of cargo is done after grant of Let Export Order (LEO). Thus, there is no need for a separate permission for palletisation from Customs. However, the permission for loading in the aircraft/vessel would continue to be obtained. [Refer Circular No.18/2005-Cus., dated 11-3-2005]

38. Drawal of Samples:

38.1 Where the Appraiser Dock (export) orders for samples to be drawn and tested, the Customs Officer may proceed to draw two samples from the consignment and enter the particulars thereof along with details of the testing agency in the ICES/E system. There is no separate register for recording dates of samples drawn. Three copies of the test memo are prepared by the Customs Officer and are signed by the Customs Officer and Appraising Officer on behalf of Customs and the exporter or his agent. The disposal of the three copies of the test memo are as follows:-

- i) Original - to be sent along with the sample to the test agency.
- ii) Duplicate - Customs copy to be retained with the 2nd sample.
- iii) Triplicate - Exporter's copy.

38.2 The Assistant Commissioner/Deputy Commissioner if he considers necessary, may also order for sample to be drawn for purpose other than testing such as visual inspection and verification of description, market value inquiry, etc.

38.3 Those exporters who have been accorded Authorized Economic Operator (AEO) certificate (Tier II & Tier III) in terms of Circular No. 33/2016- Customs dated 22.07.2016 are being exempt from the requirements of drawal of samples for the purpose of grant of drawback, except in case of any specific information or intelligence. (Circular No. 5/2017-Cus dated the 28th February, 2017)

39. Testing of goods exported under Advance Authorisation Schemes (Earlier known as DEEC / Passbook Scheme)

39.1 In the case of manufacturer exporters who have certified In house testing facilities, samples may not be drawn and the Inhouse Test results may be relied upon for the purpose of logging of DEEC export book as well as verification of credit under the Pass Book Scheme; provided the In house testing facility of the manufacturer exporter has been recognised as follows;

- (a) The manufacturer exporter has been awarded GMP (Good Manufacturing Practices) certificate by the concerned Drug controller; or
- (b) The Inhouse testing facilities are approved by ISI/ CSIR/ Ministry of Science and Technology or the nodal Ministry; or
- (c) The manufacturer exporter has been awarded ISO 9002 Certification.

In such cases, the exporter has been to enclose a copy of the in house test certificate with the Shipping Bill.

39.2 Further, where the samples of the export product have earlier been drawn by the Central Excise authorities and test results of the same are available, these test results can be relied upon for the purpose of exports under the said Schemes provided the said test reports bring out the technical characteristics of the inputs as required to be ascertained under the Scheme (s). In such cases the manufacturer exporters would be required to obtain a copy of the test result duly certified by the jurisdictional Central Excise Superintendent, and submit the same along with the factory examination report of the export consignment. The test results obtained from the Central Excise test laboratories shall be valid for six months from the date of their issue, for the purpose of waiving the drawal of samples under DEEC/ Pass Book Schemes. The Jurisdictional Central Excise officer mentioned above will be replaced by jurisdictional Customs officers after the implementation of GST.

39.3 The above facilities shall be allowed to only manufacturer exporters. However, Customs would have the right to draw samples by

surprise, go in for a detailed verification/ testing etc., without assigning any reasons whatsoever. (Ref: Circular No. 57/97-Cus.dated 31 /10/ 97)

39.4 As a measure of export facilitation it was provided that in case of manufacturer-exporters, in house test results may be relied upon for the purpose of logging of DEEC export/verification of credit under the Pass Book Scheme, provided the manufacturer-exporter has been awarded ISO 9002 certification

39.5 Representations have been received from the trade that ISO 9001, ISO 9002 and ISO 9003 are identical specifications under the series ISO 9000 and therefore, a manufacturer-exporter who has been awarded with any of the ISO 9000 series certification should be extended the facility at par with those awarded with any of the ISO 9002 series certification. The matter was examined by the Conference of Chief Commissioners of Customs on Tariff and Allied Matters held at Shillong during 13th - 15th May, 2004 and the Conference has recommended extending the in house testing facility for goods exported under the various export promotion schemes to manufacturer exporters awarded with any of ISO 9000 series certification.

39.6 The recommendation of the conference has been accepted by the Board. Accordingly, it has been decided that in case of manufacturer-exporter, in house test results may be relied upon for the purpose of exports under the various export promotion schemes, provided the manufacturer-exporter has been awarded with any of the ISO 9000 series certification. Other provisions of the Circular No. 57/97-Cus dated 31.10.1997 will apply mutatis-mutandis to such manufacturer-exporter. (circular no. 25 / 2005-Cus).

40. Generation of Shipping Bills:

40.1 After the "let export" order is given on the system by the Appraiser, the Shipping Bill is generated by the system in two copies i.e., one Customs copy, one exporter's copy. After obtaining the print out the appraiser obtains the signatures of the Customs Officer on the examination

report and the representative of the customs broker on both copies of the shipping bill and examination report. The Appraiser thereafter signs & stamps both the copies of the shipping bill at the specified place.

40.2 As regards the quota and other certifications, these are retained along with the shipping bill in the dock after the shipping bill is generated by the system. At the time of examination, apart from checking that the goods are covered by the quota certifications, the details of the quota entered into the system needs to be checked.

40.3 After granting Let Export Order (LEO) the stuffing report is to be entered by the Inspector (Preventive). The goods are classified in to three categories, namely;

- a) W - stuffed in the container from a warehouse / CFS
- b) A – Stuffed under supervision by any CBEC officials
- c) S- Self Sealing by Exporters as per the permission granted by Customs

Stuffing report is required only for the W category goods, i.e for the goods other than the category b and c mentioned above.

40.04 After entering the stuffing report “GATE OUT” is to be granted by the Inspector (Preventive) posted in the gate of the CFS. Only LEO granted shipping Bills will be available to him for permitting “GATE OUT”. He has to enter Truck number, Container Number Seal number etc into the system. The shipping details will automatically pop up. He has to verify the seal numbers already in the system with the seal on the container. If any tampering of the seal is noticed he can enter the same and system will direct the goods for re examination. Correction option will be open till “GATEIN” is granted at the Port.

40.05 Then the goods will move to Port for shipment, where “GATEIN” is to be granted. When the Inspector (Preventive) enter the Truck Number, the other details will pop up automatically and after verifying the correctness of the details and whether the seal is tamper proof, he can allow “GATEIN”. After permitting “GATEIN” goods are to be treated as exported, No amendments of Shipping Bills can be effected after allowing “GATEIN”.

40.06 After loading of the goods to the Vessel, the Steamer Agent file the Export General Manifest (EGM). All the containers mentioned in the EGM will get automatically linked to the Shipping Bills which carries the Container numbers. From this stage the details will be automatically transmitted to Drawback Section, Banks, DGFT and other agencies.

40.07 In case the goods are to be taken back a shutout application is to be filed. At the time of removal of the goods on cancellation of the Let Export Order / Shipping Bill, the proper entry should be made in the Shipping Bill also.

41. Amendments:

40.1 Any correction/amendments in the check list generated after filing of declaration can be made at the service center, provided, the documents have not yet been submitted in the system and the shipping bill number has not been generated. Where corrections are required to be made after the generation of the shipping bill Number or after the goods have been brought into the Export Dock, amendments are to be carried out in the following manners.

i) If the goods have not yet been allowed "let export", amendments may be permitted by the Assistant Commissioner (Exports).

ii) Where the "Let Export" order has already been given, amendments may be permitted only by the Additional/Joint Commissioner, Custom House, in charge of export section.

40.2 In both the cases, after the permission for amendments has been granted, the Assistant Commissioner/Deputy Commissioner (Export) may approve the amendments on the system on behalf of the Additional /Joint Commissioner. Where the print out of the Shipping Bill has already been generated, the exporter may first surrender all copies of the shipping bill to the Dock Appraiser for cancellation before amendment is approved on the system.

40.3 Any amendments to the Shipping Bill will attract an amendment fee of Rs.1000/- as per the Levy of Fees (Customs Documents) Amendment Regulations, 2017. (Notification No. 36/2017-Customs (N.T.) dated 11th April, 2017)

41. Export General Manifest:

41.1 All the shipping lines/agents need to furnish the Export General Manifests, Shipping Bill wise, to the Customs electronically within 7 days from the date of sailing of the vessel.

41.2 Apart from filing the Export General Manifest (EGM) electronically the shipping lines need to continue to file manual EGMs along with the exporter copy of the shipping bills as per the present practice in the export section. The manual EGMs need to be entered in the register at the Export section and the Shipping lines may obtain acknowledgements indicating the date and time at which the EGMs were received by the Export section.

41.3 The above is the general procedure for export under EDI Systems. However special procedures exist for specified schemes, details of which may be referred.

42. Export of Goods under Claim for Drawback:

42.1 After actual export of the goods, the Drawback claim is processed through EDI system by the officers of Drawback Branch on first come first served basis. There is no need for filing separate drawback claims. The status of the shipping bills and sanction of DBK claim can be ascertained from the query counter set up at the service centre. If any query has been raised or deficiency noticed, the same is shown on the terminal. A print out of the query/deficiency may be obtained by the authorized person of the exporter from the service centre. The exporters are required to reply to such queries through the service centre. The claim will come in queue of the EDI system only after reply to queries/deficiencies are entered by the Service Centre

42.2 All the claims sanctioned on a particular day are enumerated in a scroll and transferred to the Bank through the system. The bank credits the drawback amount in the respective accounts of the exporters. Bank may send a fortnightly statement to the exporters of such credits made in their accounts.

42.3 The Steamer Agent/Shipping Line may transfer electronically the EGM to the Customs EDI system so that the physical export of the goods is confirmed, to enable the Customs to sanction the drawback claims.

42.4 In the post GST era also Drawback under section 74 includes refund of Customs duties as well as Integrated Tax and Compensation Cess paid on imported goods which are re exported. Drawback under section 75 shall be limited to Customs duties on imported inputs and Central Excise duty on items specified in fourth schedule to Central Excise Act, 1944 (specified petroleum products, tobacco etc) used as inputs or fuel for captive power consumption.

42.5 Exporters also have the option of claiming only the Customs portion of AIR and claim refund / ITC under GST laws. Where ever higher rate of Dbk is claimed a certificate from the jurisdictional GST officer is required. In the absence of such certificate the exporter can claim lower rate and have an option to file supplementary claim as per Dbk Rules at later date once the certificate is obtained.

43. Refund of IGST paid on exports and Export under Bond scheme:

43.1 Under the GST regime the exports would be considered as zero-rated supply. Any person making zero rated supply (i.e. any exporter) shall be eligible to claim refund under either of the following options, namely:-

- (a) He may supply goods or services or both under bond or LUT, subject to such conditions, safe guards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or

- (b) He may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 (Refunds) of the Central Goods and Services Tax Act or the rules made there under (i.e Refund Rules 2017).

43.2 Under the GST Laws, taxpayers would be filing their outward supply returns on GSTN for all the supplies made by them including exports. For exports, they will be required to quote the Shipping Bill and export invoice details which shall be validated by the Customs EDI system. The confirmation of the export by Customs shall be made once the EGM is filed and closed (in case of ICDs, it should be Gateway EGM, not train Summary). Based on this validation only the taxpayer (exporter) shall be granted refund of the IGST paid by him on the exported goods. This validation shall also act as the proof of export in case the exporter has made the supply under bond or LUT without payment of IGST. For facilitating the above, Shipping Bill forms have also been modified to capture the necessary details.

44. GSTIN Entity identification:

44.1 To avail IGST Benefits on Exports, declaration of State Code and GSTIN in Shipping Bill is mandatory. The same needs to be added in SB Main Table of the SB Declaration. In any case of non availment of IGST, State Code along with one of the other Identity proofs listed below needs to be provided.

Description	GSTIN -Exp	Regn_Type	Type of IEC to be declared	GST Benefit
GSTIN Normal	GSN	TP,CMP,CAS,ISD,NR,TDS	Individual	Yes
GSTIN Govt		GOV	Generic IEC of	Yes

			Govt	
GSTIN UN	GSG	UN	Generic IEC of Diplomats	No
Aadhaar	GSD		Indivi. / Generic	No
Passport	ADH		Indivi. / Generic	No
PAN	PAN		Indivi / Generic	No
TAN	TAN		Indivi. / Generic	No

45. **IGST Payment Details:**

45.1 Following fields shall have to be captured to either sanction refund in case exports are made on payment of IGST or, give the proof of exports in case exports were made under bond/LUT without payment of IGST.

IGST Payment Status – To indicate whether the exports are being made on:

P – Payment of IGST

LUT – Under Bond or LUT

NA – Where IGST is not applicable, i.e. the supply is non-taxable; including exports made by non GST registered exporters

46. **Taxable Value and IGST Paid**

46.1 Since the actual quantity and value of the goods finally exported may sometimes be at variance with that indicated on the export invoice, these particulars have to be individually declared for every item. Here, Taxable Value is the value of the item actually being exported on which IGST has been paid. In case of short shipments due to shut out/back to town, IGST has to be calculated proportionately item wise in the invoice based on the actual quantity of exports.

46.2 This is further explained by the following illustration:

An exporter raises an export invoice as below:

item	Quantity - units	Unit price (Rs)	Total Price	IGST (Rs)
A	1000	200	2,00,000	24,000
B	2000	100	2,00,000	24,000
		Total	4,00,000	48,000

Due to some reasons, he finally exports only 900 units of item A and 1900 units of item B. For his Shipping Bill, the taxable value and IGST of each item shall be calculated in proportion of the actual quantity shipped to the quantity on export invoice ,i.e

For Item A

Taxable Value = $(900 / 1000) \times 2,00,000 = \text{Rs.} 1,80,000$

IGST paid = $(900/1000) \times 24,000 = \text{Rs.} 21,600$

For item B

Taxable Value = $(1900 / 2000) \times 2,00,000 = \text{Rs.} 1,90,000$

IGST paid = $(1900/2000) \times 24,000 = \text{Rs.} 22,800$

46.3 The taxable value shall be matched with the export Invoice particulars declared in the GST return, i.e. the invoice on which IGST was paid. No other invoice like commercial Invoice etc. should be used for computation of Taxable Value and IGST paid. The refund of IGST shall then be limited to the IGST paid on the goods actually exported, i.e Rs.44,400 in the above illustration.

47. Export Invoice & Item:

47.1 Export invoice should be compliant to GST Invoice Rules (not exceeding sixteen characters containing only alphabets, numerals and two special characters (“/” and “-“).

47.2 The export invoice should be issued by the supplier cum exporter in compliance with the GST Invoice Rules. It may also be noted that

as per the GST Invoice Rules, in case of export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall also contain the following details: (i) name and address of the recipient; (ii) address of delivery; and (iii) name of the country of destination.

47.3 Other details to be given in the invoice table of the Shipping Bill shall include Third Party remittance details as per RBI requirements, Terms Place(INCOTERMS), End Use (as per the codes available in Imports)etc., as the case may be.

47.4 The End Use of the Item should be declared against each of the item.

48. Changes in Drawback Declarations

48.1 A new declaration is being added for the exporter to certify that no input tax credit of CGST/IGST has been availed for any of the inputs or input services used in the manufacture of the export goods, or that no refund of IGST paid on export goods shall be claimed. For the transition period, i.e. till the exporters continue to have used inputs on which CENVAT was paid, there will be 3 declarations:

DBK001 - "I declare that no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been availed for any of the inputs or input services used in the manufacture of the export goods."

DBK002 - "I declare that no refund of Integrated Goods and Services Tax paid on export goods shall be claimed."

DBK003 - "I declare that CENVAT credit on the inputs or input services used in the manufacture of the export goods has not been carried forward in terms of the Central Goods and Services Tax Act, 2017."

48.2 For Every Item where DBK claimed is suffix as A or C, an exporter is required to declare two codes only, i.e. (1) DBK001 or DBK002 and (2) DBK003

49. Container Details:

49.1 Certain details about the Containers are required in line with the International customs communication as well as with a view to implement e-way bill module in future. Some of this information has been kept optional for now like Movement Document Number etc. Fields which have to be mandatorily declared are:

Container Size – As per the codes specified in ISO Directory

Seal Type Indicator – BTSL, RFID, ESEAL (mandatory for factory stuffed goods meant for exports).

50. Dispensing with SDF form

50.1 Government has taken number of measures to enhance the ease of doing business. In this direction, a Committee constituted by Ministry of Commerce and Industry has also recommended the reduction of documents for import and export of goods in order to reduce transaction cost.

50.2 As per the extant provisions, an exporter is required to submit the SDF form along with Shipping Bills for export of goods. RBI has recently dispensed with the SDF in case of exports taking place through the EDI ports vide Foreign Exchange Management (Export of Goods and Services) (Amendment) Regulations, 2015' and A.P. (DIR Series) Circular No 101, dated 14.05.2015. Consequently, RBI has desired that the declaration of foreign exchange remittance under the Foreign Exchange Management Act, 1999 (given below) may be made a part of the Shipping Bill. *"I/We undertake to abide by provisions of Foreign Exchange Management Act, 1999,*

as amended from time to time, including realization / repatriation of foreign exchange to / from India." DGFT has endorsed this proposal.

50.3 Accordingly, Board has issued Notification No 46/2015-Customs (N.T.), dated 18.05.2015 to incorporate the aforementioned declaration in lieu of SDF form in the Shipping Bill. Thus, declaration as mentioned in para 2 above should be furnished by exporters as part of the declaration in the Shipping Bill with immediate effect. (Circular No. 15/2015-Customs dated 18.05.2015.)

51 Export Data Processing and monitoring system (EDPMS)

51.1 The Reserve Bank of India introduced comprehensive integrated computerised system for effective monitoring and follow-up of export transactions. "A comprehensive IT- based system called Export Data Processing and Monitoring System (EDPMS) has been developed for better monitoring of export of goods and software and facilitating AD (authorised dealers) banks to report various returns through a single platform. Reserve Bank of India issued a **Master Direction – Export of Goods and Services vide RBI/FED/2015-16/11FED Master Direction No. 16/2015-16 dated January 1, 2016.** According to RBI, the entire shipping documents should be reported in the new system. The old methods of GR forms and SDF are dispensed with.

52. Export of Petroleum Products by M/s BPCL, through Cochin Port, the Procedure to be followed.

1. Export of Petroleum products (excluding that of supply as bunkers) shall be done under EDI shipping Bills only.
2. Customs Broker of M/s BPCL shall generate checklist and bring the same along with proforma invoice and declarations to the CEPC officer for registration.
3. CEPC officer shall register the Shipping Bill and endorse the checklist to that effect.
4. Let Export order by the Divisional Superintendent and allow loading permission by Preventive officers at wharves shall be given in the

check list itself, on the basis of endorsement of registration of Shipping Bill by CEPC Officer, without waiting for final print of the Shipping Bill.

5. After completion of pumping, survey of the cargo loaded shall be done. The survey report / out-turn report shall be endorsed by the surveyor, the representative of M/s BPCL / Customs Broker and the Shipping Line / Agent.
6. After getting the survey report showing final quantity of cargo loaded, the Customs Broker shall approach the CEPC Officer, with the above mentioned survey Report / Out turn report and self certified / Central Excise Certified ARE 1 (as applicable), the examination report shall be entered by the CEPC Officer.
7. In case of any amendments, normal procedure shall be followed.
8. After examination report Appraiser / Superintendent (CEPC) shall give Let Export Order in the system and Shipping Bill shall be printed.
9. Shipment endorsement in final print and in ARE -1, shall be given based on survey report / out-turn report by Preventive Officer at respective wharves.
10. Rest of the Process of EGM finalisation shall be done as per law in force.

(Office Note in F No S31 / 89 / 2017 Prev. Cus dated 06.04.2017)

53. Frequently Asked Questions: POST GST EXPORTS

53.1 Question: How are exports treated under the GST Law?

Answer: Under the GST Law, export of goods or services has been treated as:

- inter-State supply and covered under the IGST Act.
- ‘zero rated supply’ i.e. the goods or services exported shall be relieved of GST levied upon them either at the input stage or at the final product stage.

53.2 Question: What will be the impact of GST on zero rating of export of goods?

Answer: This will make Indian exports competitive in the international market.

53.3 Question: Have the procedures relating to exports by manufacturer exporters been simplified in GST regime?

Answer: Yes. The procedures relating to export have been simplified so as to do away with the paper work and intervention of the department at various stages of export. The salient features of the scheme of export under GST regime are as follows:

- The goods and services can be exported either on payment of IGST which can be claimed as refund after the goods have been exported, or under bond or Letter of Undertaking (LUT) without payment of IGST.
- In case of goods and services exported under bond or LUT, the exporter can claim refund of accumulated ITC on account of export.
- In case of goods the shipping bill is the only document required to be filed with the Customs for making exports. Requirement of filing the ARE 1/ARE 2 has been done away with.
- The supplies made for export are to be made under self-sealing and self-certification without any intervention of the departmental officer.
- The shipping bill filed with the Customs is treated as an application for refund of IGST and shall be deemed to have been filed after submission of export general manifest and furnishing of a valid return in Form GSTR- 3 by the applicant.

53.4 Question: For merchant exporters, is there any change in the Export Procedure under the GST regime?

Answer: The concept of merchant or manufacturer exporter would become irrelevant under the GST regime. The procedure in respect of the supplies made for export is same for both merchant exporter and a manufacturer exporter.

53.5 Question : How soon will refund in respect of export of goods or services be granted during the GST regime?

Answer: (a) In case of refund of tax on inputs used in exports:

- Refund of 90% will be granted provisionally within seven days of acknowledgement of refund application.
- Remaining 10% will be paid within a maximum period of 60 days from the date of receipt of application complete in all respects.
- Interest @ 6% is payable if full refund is not granted within 60 days.

(b) In the case of refund of IGST paid on exports: Upon receipt of information regarding furnishing of valid return in Form GSTR-3 by the exporter from the common portal, Customs shall process the claim for refund and an amount equal to the IGST paid in respect of each shipping bill shall be credited to the bank account of the exporter.

53.6 Question: Will export of goods to Nepal and Bhutan treated as zero rated and thereby qualify for all the benefits available to zero rated supplies under the GST regime?

Answer: Export of goods to Nepal or Bhutan fulfils the condition of GST Law regarding taking goods out of India. Hence, export of goods to Nepal and Bhutan will be treated as zero rated and consequently will also qualify for all the benefits available to zero rated supplies under the GST regime. However, the definition of 'export of services' in the GST Law requires that the payment for such services should have been received by the supplier of services in convertible foreign exchange.

53.7 Question: What is deemed export under GST Law? Whether any supply has been categorized as deemed export by the Government?

Answer: Deemed export has been defined under Section 2(39) of CGST Act, 2017 as supplies of goods as may be notified under section 147 of the said Act. Under section 147, the Government may, on the recommendations of the GST Council, notify certain supplies of goods manufactured in India as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange. However, till date, the government has not notified any supply as deemed export.

53.8 Question: M/s XYZ is engaged in export of goods only having exports of approx. Rs. 5 crores and no clearances for home consumption are affected. M/s XYZ was not required to be registered under Central Excise. Whether M/s XYZ would be required to get itself registered under GST?

Answer: Yes, because exports have been treated as inter-State supplies under IGST Law.

53.9 Question: We are engaged in the manufacture of exempted excisable goods for export. We availed input stage rebate used in the manufacture of exported goods. How would our case be dealt under GST law if our supply remains an exempt supply?

Answer: Under IGST law a person engaged in export of goods which is an exempt supply is eligible to avail input stage credit for zero rated supplies. Once goods are exported, refund of unutilized credit can be availed under

Section 16(3)(a) of IGST Act, 2017 and Section 54 of the CGST Act, 2017 and the rules made there under.

53.10 Question: We are merchant exporters dealing in various products. As per current procedure, we purchase goods from a particular factory against CT1/ARE1 so that no excise is levied on us. After goods are exported, we provide proof of export and Form H (for sales tax exemption) to the concerned factory. How would GST impact us and what will be the process now?

Answer: Taxable event in the GST regime is supply of goods. Exports being inter-State supply, you would be required to obtain GST registration. The manufacturer would be supplying you the goods on the payment of IGST or CGST and SGST/ UTGST as applicable. You may avail of input stage credit of the tax paid on goods and services and export the goods under bond/LUT. Unutilized credit can be availed as refund. Alternatively, you may export the goods on payment of integrated tax and refund of integrated tax would be available to you.

53.11 Question: I have stock of inputs, semi-finished goods and finished goods on the date on which GST comes into force. But I have no duty paying documents. How am I going to be compensated for the taxes paid on the said inputs, semi-finished goods, and finished goods before GST for the exports made after GST is implemented?

Answer: A transition period of three months has been provided for availing drawback. For exports during this period FROM 01.07.2017 TO 30.09.2017 , higher rate of duty drawback under schedule (4) & (5) of AIR schedule (composite AIR) shall be available subject to conditions that no ITC of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward. The exporters can avail higher rate of drawback based on a self declaration as per Customs Circular 32 of 2017.

53.12 Question: Will an exporter be required to pay GST in case of goods procured from unregistered persons (including unregistered job workers)?

Answer: In case of supply by an unregistered person (including unregistered job workers), the registered person i.e., exporter shall be liable to pay GST under reverse charge mechanism. However the exporter can avail ITC of such GST paid and either utilise the ITC or claim refund of the same.

54. Transition of Export Promotion Scheme on implementation of GST

54.1 Question: Will duty Drawback scheme continue under GST regime? If yes, what will be the rates of Drawback?

54.2 Answer: Yes. Duty Drawback scheme with certain modifications will continue under the GST regime. The changes in the said scheme are as follows:

54.3 The Drawback shall be available only of Customs duties on imported inputs and Central Excise duty on items specified in the Fourth Schedule to the Central Excise Act 1944 (specified petroleum products, tobacco etc.) used as inputs or fuel for captive power generation.

54.4 As an export facilitation measure, for the transition period of 3 months, from July to September, 2017, Drawback at higher composite rates will continue to be granted subject to certain safeguards i.e. for claiming the higher rate of drawback, the exporter has to make a declaration and certificate is required that no Input Tax Credit (ITC) of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward.

54.5 In absence of such certification, drawback will be restricted to the customs portion of drawback.

55. Can exporters claim input tax credit in case of export of goods?

55.1 In case of zero rated supplies made without payment of tax, refund of input tax credit will be available as per proviso (i) to section 54(2) of CGST Act.

55.2 No refund of unitized input tax credit shall be allowed in cases other than exports including zero rated supplies or in cases where the credit has accumulated on account of rate tax on inputs being higher than the rate of tax on output supplies, other than nil rated or fully exempt supplies – first proviso to section 54(3) of CGST Act.

55.3 No refund of unutilized input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty – second proviso to section 54(3) of CGST Act.

55.4 No refund of input tax credit shall be allowed if the supplier of goods or services avails duty drawback of CGST / SGST / UTGST or claims refund of IGST paid on such supplies – third proviso to section 54 (3) of CGST Act.

55.5 Drawback – “Drawback” in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on

any imported inputs or on any domestic inputs or input services used in the manufacture of such goods – section 2(42) of CGST Act.

56. Bond/LUT for Exports

56.1 As per rule 96A of the Central Goods and Services Tax Rules, 2017 any registered person exporting goods without payment of integrated tax is required to furnish a bond or a Letter of Undertaking (LUT) in FORM GST RFD-11.

- Export without payment of IGST on LUT/Bond
- LUT/Bond in form GST RFD-11 on common portal;
- To be submitted manually to the jurisdictional Deputy/ Assistant Commissioner in the format specified in FORM RFD-11 till the module for furnishing of FORM RFD-11 is available on the common portal. (Circular No. 02/2017-GST)
- Based on the track record of exporter, a bank guarantee required to be submitted along with the bond may be waived off by the jurisdictional GST Commissioner. The bank guarantee should normally not exceed 15% of the bond amount.
- Rule 96A of CGST Rules, 2017

1. Notification No. 16/2017-Central Tax dated 7.07.2017

57. LUT to be submitted by

57.1 A status holder as specified in paragraph 5 of the Foreign Trade Policy 2015- 2020; or who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year, and he has not been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or under any of the existing laws in case where the amount of tax evaded exceeds two hundred and fifty lakh rupees. (Notification No. 16/2017-Central Tax dated 07th July, 2017 refers).

57.2 Notification No 16/2017 – Central tax dated 07.07.2017 specifies conditions and eligibilities for Letter of Undertaking (LUT) in place of Bond. In the extant central excise provisions, LUTs were limited to manufacturer exports only. The intent of the said notification is

to liberalise the facility of LUT and extend this facility to all kind of suppliers. Any person who has earned minimum foreign inward remittance of 10% of export turnover in the preceding financial year is eligible for LUT. As the intent was to put a minimum threshold of foreign inward remittances to be eligible for this benefit, Rs.1 crore has been fixed as minimum amount of foreign inward remittances. The effect is that even a big exporter who may have exported goods worth hundreds of crores may not be eligible if his receipts are less than 10% of export. (of course, if he satisfies the other condition of status holder he is still eligible) (F.No 354/173/2014 TRU (GST Cell) pt. II dated 26.07.2017)

57.3 All those not eligible for LUT need to submit Bond

(Circular No. 04/2017-GST dated 07.07.2017)

57.4 Bond shall be furnished on non-judicial stamp paper of the value as applicable in the State in which bond is being furnished

57.5 The exporters shall furnish a running bond, in case he is required to furnish a bond, in FORM GST RFD -11. The bond would cover the amount of tax involved in the export based on estimated tax liability as assessed by the exporter himself.

57.6 15% bank guarantee is normally the maximum security for Bond and the Commissioner has the power to waive off the Bank guarantee, partially or fully. The discretionary power has been given to the Commissioner so that he / she can use this power depending upon individual cases of the exporter. This circular clearly provides that "if Commissioner is satisfied with the track record of an exporter, then furnishing of bond without bank guarantee would suffice". The intent is to allow use of the power liberally.

57.7 Existing Bonds/LUTs to be allowed till 31st July, 2017

58. Exports against LUT/Bond

- Refund , in case of exports under Bond/LUT , as per the formula :

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

a. Where, "Refund amount" means the maximum refund that is admissible;

b. "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

c. "Adjusted Total turnover" means the turnover in a State or a Union territory, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period

Example

- Turnover of company A in Maharashtra in July 2017 : Rs 10,00,000
- Turnover of Exports , without payment of tax in July 2017 : Rs 6,00,000
- Turnover of exempt supply in July 2017 : Rs 1,00,000
- ITC availed in July 2017 : 1,50,000
- Refund amount = (Rs 6,00,000) x (Rs 1, 50,000) / (Rs 10,00,000 – Rs 1,00,000) = Rs 1,00,000

59. GST and Exports - CHECK LIST:

59.1 Quoting GSTIN in Shipping Bill is mandatory if the export product attracts GST for domestic clearance.

59.2 Quoting PAN (Permanent Account Number), which is authorized as Import Export code by DGFT, would suffice if the exporter exclusively deals with products which are either wholly exempt from GST or out of GST's purview.

59.3. In case of exports by specialized agencies such as United Nations Organization or notified Multilateral Financial Institutions, Embassies and Consulates, the exporter can quote Unique Identity Number, instead of GSTIN, in the Shipping bill.

59.4. Without GSTIN, PAN or UIN, the Shipping bill cannot be filed.

59.5. The claim for refund of IGST paid or Input Tax Credit on inputs consumed in goods exported cannot be processed without GSTIN and GST Invoice details in Shipping Bill.

59.6. Commercial Invoice information should be provided in the Shipping Bill. Wherever Commercial Invoice is different from Tax Invoice, details of both have to be provided in the Shipping Bill.

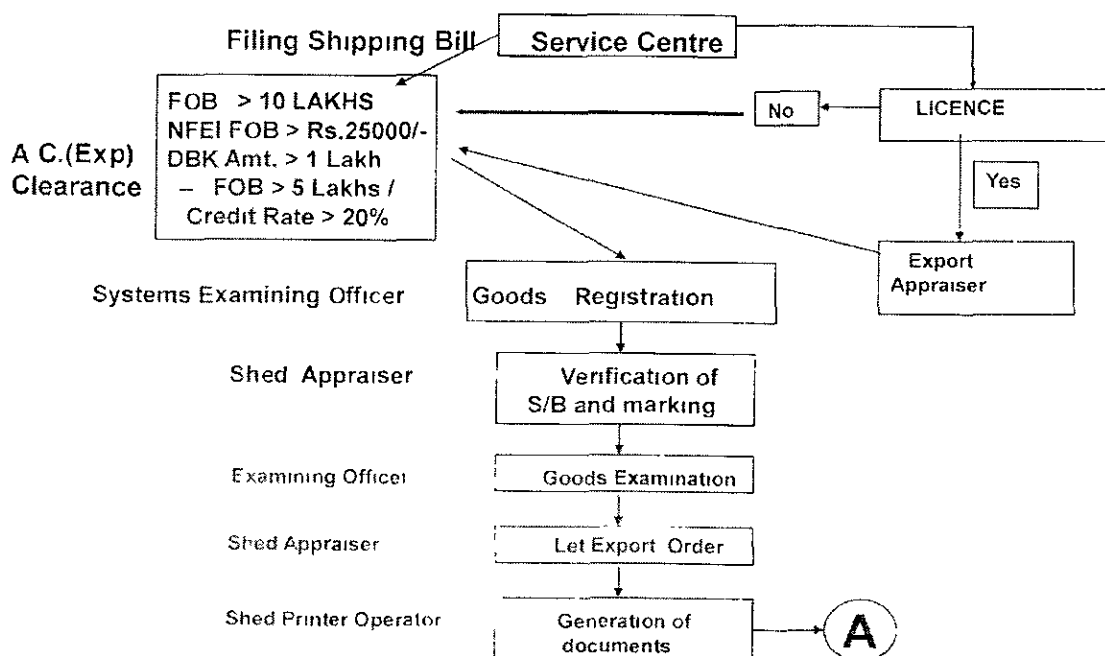
59.7 Taxable value and Tax amount should be mentioned against each item in the Shipping bill for processing the refund amount. Multiple

tax invoices issued by same GSTIN holder are allowed in one Shipping bill for the same consignee.

59.8 State code is part of GSTIN numbering scheme. However, in the Shipping Bill for the field “State of origin”, declare the State code from where export goods originated as it was being done before.

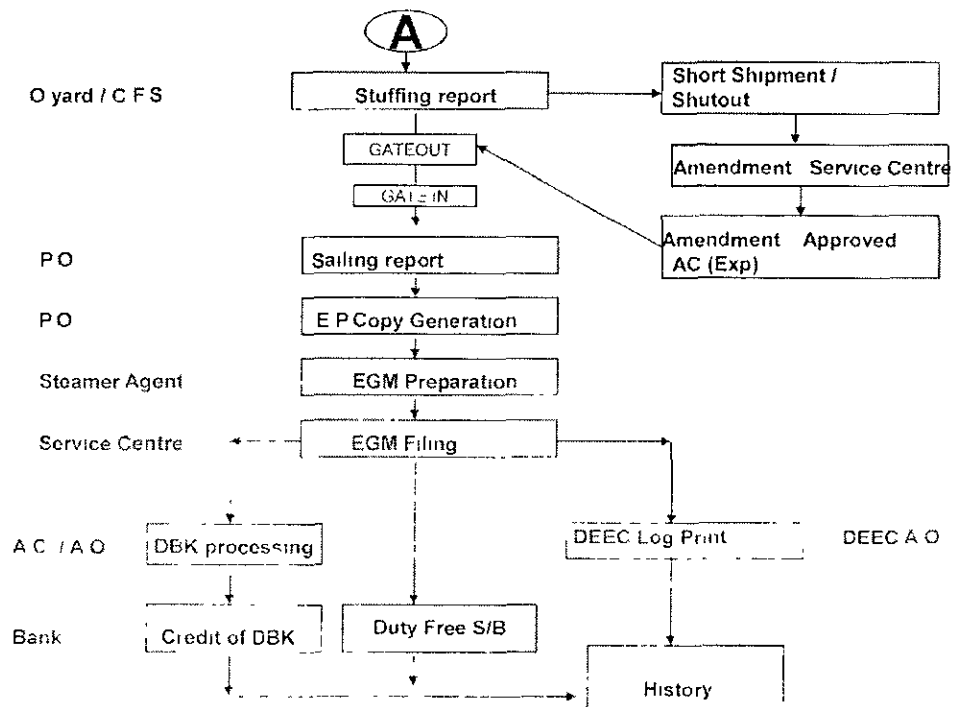
(Circular No. 4/4/2017-GST dated 07th July, 2017 refers)

GENERAL FLOW OF SHIPPING BILL IN ICES



GENERAL FLOW OF SHIPPING BILL IN ICES

(contd...)



Copies of Spices Board, Tea Board, Coffee Board Certificates, screen shots taken while filing the shipping Bill, a checklist and a final Shipping Bill printouts placed below .

कॉफी बोर्ड COFFEE BOARD

मूल प्रति/ ORIGINAL

फार्म ग नियम 44(2)
FORM C RULE 44(2)

सं/No.8077

भारत से कॉफी के निर्यात के लिए आदेश ORDER FOR THE EXPORT OF COFFEE FROM INDIA

श्री/मेसर्स का किलो

. कॉफी बंदरगाह से को निर्यात के लिए प्राधिकृत किया जाता है।

Authority is hereby accorded to Mr / Messrs N J SPICES, WAYANAD

for the export of kilos 19200.000 (NINETEEN THOUSAND TWO HUNDRED Only)

of coffee from the port of COCHIN / via ICD -

To ANTWERPEN / ANTWERPEN TRANSHIPMENT COUNTRY : BELGIUM

To SWITZERLAND subject to the condition that the consignment of coffee of ROBUSTA CHERRY-AB which is being exported should conform to the quality specifications set forth by Indian Coffee Board as per circular dated 11/08/2004.

इस कॉफी का विवरण निम्नानुसार है।

Particulars of this coffee being as under :

1 बेची गयी कॉफी का ठेका सख या

Coffee Sold as per contract No : FSQ

2 कॉफी का टाइप व श्रेणी

Type and Grade of Coffee . ROBUSTA CHERRY-AB
COMMERCIAL GRADE

3 यह पर्मिट तक मान्य है।

This Permit shall be valid upto 17/06/2017

4. फसल सीजन

Crop Season 2016-2017

अग्रप्रेषण एजेंट

Forwarding Agents

A.V THOMAS & CO. LTD., COCHIN/BANGALORE

स्थान/ Place : Bangalore

ICO SI. No. 8077

कृते मुख् य कॉफी विपणन अधिकारी

दिनांक / Date 02/06/2017

ICO Mark No 014/1153/2017/028

For Chief Coffee Marketing Officer, Coffee Board

कृते मुख्य कॉफी विपणन अधिकारी
मुख्य कॉफी बोर्ड
बंगलूर / BANGALORE

नौभरण के बाद सीमा शुल्क अधिकारी नौभरण के सब्ध में निम्नानुसार पृष्ठ टांकन करते हुए मूल प्रति को निर्यातक के पास वापस भेजेंगे।
To be Sent to the customs Officer by Exporters, Customs Duty to be paid at Customs Frontier. After shipment original to be returned to the Exporter with shipment endorsement by Customs Officer as indicated below.

नौभरण बंदरगाह में सीमाशुल्क अधिकारी से की जानेवाली प्रविष्टिया

To be entered by the Customs Officer at the Port of Shipment

- नौभरित कॉफी का परिमाण किलो
Quantity of Coffee shipped in Kilos. 19200.000
- नौभरण का दिनांक
Date of shipment 10-6-17
- जहाज का नाम
Name of the Vessel DEL INDIA 254
- गत य बंदरगाह
Port of destination ANTWERPEN

सीमाशुल्क अधिकारी का हस ताक्षर व पदनाम
Signature and Designation of Customs Officer

Coffee Board Permit

PART A . FOR USE BY AUTHORITIES OF ISSUING COUNTRY

ORIGINAL
ICO CERTIFICATE OF ORIGIN

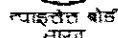
1 Exporter/Consignor (name/code) N J SPICES NELLIKUNNEL BUILDING MP III 128 KAINATTY 673 122 KALPETTA NORTH WAYANAD KERALA <div>1 1 5 3</div>		Form approved by the  INTERNATIONAL COFFEE ORGANIZATION 22, Berners Street, London W1T 3 DD, England Tel. +44 (0) 20 7580 8591 Fax. +44 (0) 20 7580 6129 Email: certs@ico.org	
2 Notify Address M C GRECOF SA LUXEMBURG ZWEIGIEDERASSUNG WIONAU BUCHENWEG 1 SWITZERLAND		3 Internal reference No	
		4 a Country Code 014	4 b Port of Shipment COCHIN
		4 c Serial No 8077	
		5 Producing Country (Internal/Code) INDIA <div>0 1 4</div>	
6 Country of destination (name/code) SWITZERLAND <div>6 5</div>		7 Date of export (DD/MM/YY)	
8 Country of trans-shipment (name/code) BELGIUM <div>4 6</div>		9 Name of Carrier (name/code)	
10 ICO identification mark 014/1153/2017/028 Other marks		11 Shipped in <input checked="" type="checkbox"/> Bags <input type="checkbox"/> Bulk <input type="checkbox"/> Containers <input type="checkbox"/> Other	
		12 Net weight of shipment 19200 000	13 Unit of weight <input checked="" type="checkbox"/> Kg <input type="checkbox"/> lb
14 Description of coffee (form/type, where relevant) Green Arabica <input type="checkbox"/> Green Robusta <input checked="" type="checkbox"/> Roasted <input type="checkbox"/> Soluble <input type="checkbox"/> Liquid <input type="checkbox"/> Others <input type="checkbox"/>			
15 Method of Processing Decafinated <input type="checkbox"/> Organic <input type="checkbox"/> Certified <input type="checkbox"/> UnCertified <input type="checkbox"/> Green Coffee Dry <input type="checkbox"/> Wet <input type="checkbox"/> Soluble Coffee Spray-dried <input type="checkbox"/> Freeze-dried <input type="checkbox"/>			
16 IT IS HEREBY CERTIFIED THAT THE COFFEE DESCRIBED ABOVE WAS PRODUCED/PROCESSED IN THE COUNTRY NAMED IN BOX 5 ABOVE AND HAS BEEN EXPORTED ON THE DATE SHOWN BELOW (THIS CERTIFICATE IS INTENDED SOLELY FOR STATISTICS PURPOSE OF ICO AND DOES NOT CONFER ORIGIN)			
Date Place Signature of authorized Customs Officer and Catcher of Customs Authority		  कृते मुख्य ऑफिसी विपणन अधिकारी For Chief Coffee Marketing Officer Coffee Board of India NEW DELHI / BANGALORE	

PART B RESERVED FOR 2D BAR CODE STICKER

17 Other relevant information ICC Resolution 420 Special Characteristics HS Code Value of the shipment (Voluntary Information)			
COUNTRY OF DESTINATION NOT CHANGEABLE ORIGIN - INDIA INDIAN COFFEE BOARD STANDARDS TYPE & GRADE ROBUSTA CHERRY-AB			
a Quality standards for green coffee (ICC Resolution 420)			
"S" Full compliance with the target defect and moisture standards <input checked="" type="checkbox"/>		"XD" Coffee does not conform to the target standard <input type="checkbox"/>	
"XM" Coffee does not conform to the target moisture standard <input type="checkbox"/>		"XDM" Coffee does not conform to either standard (target and moisture) <input type="checkbox"/>	
b. Special characteristics (Please specify name or code)			
c Harmonized System (HS) Code HS Code 0901 11 41		d value (FOB) of the shipment National currency <input type="checkbox"/> US Dollars <input type="checkbox"/> Euros	
e Additional Information			

coffee board certificate of origin – copy

कोटिंग-682 025, भारत




COCHIN - 682 025, INDIA

This report shall not be reproduced except in full
Results are based on samples submitted

KER/BUREAUVERI/358495

Ph 0484-2877262/263/381/383/2677046, FAX-2677282

Lab Result Date 16/07/2017



Sampled by BUREAU VERITAS(INDIA)PVT LTD

SAMPLE IS RED PEPPER CRUSHED



Website www.indianspices.com

Spices Board - certificate



Tea Board of India

Clearance Certificate for Tea Export *

Serial No.: 435 Certificate Date: 06/07/2017
 Certificate ID: BF5B12E8B1 Proposed Shipment Date: 10/07/2017

The Export Invoice No. **AVT/17-18/E011** containing Net Weight **2400.0000** kilograms of Tea belonging to **Avt Natural Products Limited** having Export Licence No. **PE-5104** granted under the provision of Tea (Distribution and Export) Control Order, 2005 and destined to be exported to **Poland** is hereby cleared for purpose of export based on the information/ sample given by the exporter.

R Naskar



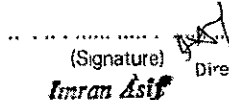
(Rajanigandha Seal Naskar)

* Non transferable

Controller of Licensing


* This certificate is valid for 30 days from the proposed date of shipment.

CERTIFICATE FOR EXPORT

1. Name and Address of the Exporter ABAD FISHERIES PRIVATE LIMITED S-31, 40/1818-C15, 1 ST FLOOR, BAYPRIDE TOWER MARINE DRIVE, ERNAKULAM, KERALA 682031		4. Buyer's Order No. & Date PRO/AFPL/094/2017-18 DT. 24.07.2017		5. VALID FOR CUSTOMS 	
2. Name and Address of the Approved Processing Unit ABAD FISHERIES PRIVATE LIMITED (UNIT IV), XIII/360, KARTHEDEM ROAD, MALIPURAM, VYPEEN, KOCHI-682511, KERALA, INDIA.		6. Invoice No. & Date AFPL/085/2017-18 DT. 10.08.2017		7. Country of destination U.A.E	
3. Details of Stamp on export packages <div style="text-align: center;">  637 </div>		8. Certificate No 03 FFP 207803 24.08.2017 Valid Upto and including			
9. Specification Reference : S.O 729 (E) & 730 (E) dated 21.08.1995					
10. Shipping marks	11. No. and kind of pkgs.	12. Description of Goods	13. Quantity	14. FOB value	
NIL	1800 CTNS. ===== 6X2KG NWNC	FROZEN HEADON SHELL- ON WHITE SHRIMPS	21600 =====	10257749.00 =====	
15 DECLARATION The undersigned hereby declares : (i) That the above consignment has been processed in our processing establishment which has valid approval and is under continuous monitoring of Export Inspection Agency - Kochi as per the Export of Fresh, Frozen, Frozen and Processed Fish and Fishery Products (Quality Control, Inspection & Monitoring Rules 1995. <div style="text-align: right;">For ABAD FISHERIES PVT. LTD</div> and (ii) that the consignment is export worthy <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div> ERNAKULAM Place </div> <div> 10.08.2017 Date </div> <div style="text-align: right;">  <div style="display: flex; align-items: center;"> <div style="text-align: center;">  (Signature) Imran Asif (Name) </div> <div style="margin-left: 20px;"> Director (Designation) </div> </div> </div> </div>					

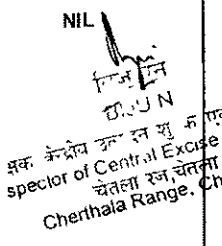
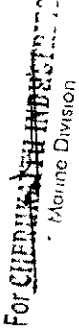
certificate for export processor exporter

CERTIFICATE FOR EXPORT

1. Name and Address of the Exporter M/S.CHERUKATTU INDUSTRIES (MARINE DIVISION) AROOR-688 534, ALLEPPEY, KERALA, INDIA.	4. Buyer's Order No. & Date KON-1656 DT.21.04.2017	5. VALID FOR CUSTOMS
2. Name and Address of the Approved Processing Unit GEO AQUATIC PRODUCTS PVT. LTD. VELUTHULLY ROAD, CHANDIROOR. ALAPPUZHA DISTRICT,KERALA.	6. Invoice No. & Date 070/17-18 DT.13.07.2017	7. Country of destination GREECE
3. Details of Stamp on export packages <div style="display: flex; align-items: center; justify-content: center;">  <div style="margin-left: 20px;"> 8. Certificate No. 03 FFP 206147 Valid Upto and including27.07.2017..... </div> </div>		

Approval No. **732**

9. Specification Reference : S.O. 729 (E) & 730 (E) dated 21.08.1995

10 Shipping marks	11. No. and kind of pkgs.	12. Description of Goods	13. Quantity	14. FOB value
NIL 	200 CARTONS 20X500 GM WITH 15 % GLAZE	FROZEN BLANCHED HEADLESS SHELL ON SHRIMPS IQF 21/30-200	2000 KGS	RS 8498955/- 
	1200 CARTONS 20X500 GM WITH 15 % GLAZE	FROZEN BLANCHED PEELED AND UNDEVEINED SHRIMPS IQF 10/20-400-20/40-600,40/60-200	12000 KGS	
	600 CARTONS 10X500 GM WITH 15% GLAZE	FROZEN BLANCHED PEELED AND UNDEVEINED SHRIMPS IQF 40/60-600	3000 KGS	
	300 CARTONS 1X10 KG WITH 15% GLAZE	FROZEN BLANCHED PEELED AND UNDEVEINED SHRIMPS IQF 200/300-300	3000 KGS	
	200 CARTONS 20X500 GM WITH 15% GLAZE	FROZEN BLANCHED PUD TAIL ON SHRIMPS IQF 30/50-200	2000 KGS	
	TOTAL -2500 C/S	Net wt. Gross wt.	22000 KGS 24500 KGS	

Spp: *Metapenaeus affinis*, *Parapenaeopsis stylifera*
 Codes: 7D13, 7D14, 7D15

15. DECLARATION

The undersigned hereby declares .

(i) That the above consignment has been processed in our processing establishment which has valid approval and is under continuous monitoring of Export Inspection Agency - Kochi as per the Export of Fresh, Frozen, Frozen and Processed Fish and Fishery Products (Quality Control, Inspection & Monitoring Rules 1995).

and

(ii) that the consignment is export worthy



देवांगत चक्रवर्ती, एम. एस.सी.
 DEVAANGAT CHAKRAVARTY M. S.C.



(Signature)

Elizabeth T.G
 Sen. (Name) Biologist

(Designation)

Place **CHANDIROOR**

Date ... 13.07.2017

CERTIFICATE FOR EXPORT - EXPORTER OTHER THAN PROCESOR - COUNTERSIGNED BY EIA OFFICIAL

Manual IMPEX - 01-April-2017 to 31-March-2018 | Export Document | Modify

File Transactions Masters Reports See-El Setup Tools Window Help

Job Number: EXP/01635/2017 2018 Doc Recd: 22/07/2017

Trans Mode: Sea Qty: COCHIN Port: COCHIN S/B Type: White-Free/ D/p Doc: EDI

Invoice No: 4001300077 20-Jul-2017 USD 26 295 58 Product Desc: AUTOMOBILE TYRES&TUBS(INPAIR)REINFORCED

Products: Main DEEC DESS / Exp Duty Quota AR&Details FeExport Other Info

EXIM Scheme: 03 Advance Licence Category: Present Market Value (PMV)

Alternate Qty: 0.003 Reward Item: ☒ Currency: INR ☒ Show Bifurcation

End Use: GNM100 STR Code: Calc Meth: %age 116.00

IGST Pymt Status: LUT Export Under SW Info Recd: PMY

IGST Amount: 2.95 % = 0.78 Material Code:

Documents & Releasing Agencies particulars

Document Type	Description	Agency Code	Agency Name	Document Name

<< Back to Invoice Details

New Save Delete Discard Print of Documents

Screen shot while filing the shipping Bill

Visual IMPEX - (01-April-2017 To 31-March-2018) - Export Documents - Modify

File Transactions Masters Reports Bee-El Setup Tools Window Help

Job Number: EXP/01635/2017-2018 Doc Recd: 22/07/2017

Trans Mode: Sea Qty: COCHIN Port: COCHIN S/B Type: White Free/A O/p Doc: EDI

Invoice No: 400100077 Date: 20-Jul-2017 USD 25,295.98 Product Desc: AUTOMOBILE TYRS&TUBS(INPAIR)REINFORCED

Products | Mar | DEEC | DEES / Exp Duty | Quota | AF&S Details | ReExport | Other Info

Sr	Product Description	RITC Code	Quantity	Unit	Unit Price	Fer	Unit	Amount
1	AUTOMOBILE TYRS&TUBS(INPAIR)REINFORCED WITH NYLON	401209U	9989.712	KGS	2519740		1 KGS	25171.48
2	TYRE FLAPS DE RUBBER 17x16	40129049	415.000	KGS	2708330		1 KGS	1124.50

Add Remove Copy Update Master 119 char. w. desc. USD 25,295.98

Back to Invoice Details

New Save Delete Discard Print Documents

Screen shot while filing the shipping Bill

Visual IMPEX - (01-April-2017 To 31-March-2018) - Export Documents - Modify

File Transactions Masters Reports Bee-El Setup Tools Window Help

Job Number: EXP/01635/2017-2018 Doc Recd: 22/07/2017

Trans Mode: Sea Qty: COCHIN Port: COCHIN S/B Type: White Free/A O/p Doc: EDI

Invoice No: 400100077 Date: 20-Jul-2017 USD 25,295.98 Product Desc: AUTOMOBILE TYRS&TUBS(INPAIR)REINFORCED

Products | Mar | DEEC | DEES / Exp Duty | Quota | AF&S Details | ReExport | Other Info

☒ This is a DEEC Item Appendix Number: Appendix Condition No:

Sr	Item No (Part El) (Export Item)	Export Qty under licence
1	0413163085	08/July/2017

Sr No	Item SNo Part C	Description	Quantity	Unit	Type
1			4366.635	KGS	M Import
2			277.271	KGS	M Import
3			2125.741	KGS	M Import
4			1457.804	KGS	M Import
5			349.694	KGS	M Import

Add Remove

Back to Invoice Details

New Save Delete Discard Print Documents

Screen shot while filing the shipping Bill

Visual IMPEX - 01-April-2017 To 31-March-2018 - [Export Document - Modify]

File Transactions Masters Reports Bee-El Setup Tools Window Help

Job Number [EXP/01666/2017 2018] Doc Recd [21/07/2017]

Trans Mode [Sea] City [COCHIN] Port [COCHIN] S/B Type [White Free/1] O/p Doc [EDI]

Invoice No [EXP/0650/17 18] 12 Jul 2017 USD 49140.00 Product Desc 100 PCT COTTON WOVEN FABRIC

Product [Main] EPCG [Drawback] CESS / Exp Duty [Drawback] ARB Details [ReExport] [Other Info]

EXIM Scheme [43] Drawback and zero duty Category [] Present Market Value (PMV)

Alternate Qty [0.000] Reward Item [] Currency [INR] Show Bifurcation

End Use [GNX200] STR Code [] Calc Meth [%age] 110.00

IGST Pym Status [P Paid] SW Inv Recd [] PMV []

IGST Amount [312,143.830] @ 5.00 % = [] Material Code []

Documents & Releasing Agencies particulars

Document Type	Description	Agency Code	Agency Name	Document Name

Back to Invoice Details

New Save Delete Undo Documents

Screen shot while filing the shipping Bill

Visual IMPEX - 01-April-2017 To 31-March-2018 - [Export Document - Modify]

File Transactions Masters Reports Bee-El Setup Tools Window Help

Job Number [EXP/01666/2017 2018] Doc Recd [21/07/2017]

Trans Mode [Sea] City [COCHIN] Port [COCHIN] S/B Type [White Free/1] O/p Doc [EDI]

Invoice No [EXP/0650/17 18] 12 Jul 2017 USD 49140.00 Product Desc 100 PCT COTTON WOVEN FABRIC

Export [Sea] EPCG [Drawback] CESS / Exp Duty [Drawback] ARB Details [ReExport] [Other Info]

✓ EPCG Item

Sr No	EDr Pgm No	Date	Item SNo (Part E) (Export Item)	Export Qty under licence
1	C27025442	14/Feb/2017		54,000.000 YRD

Import Items

Sr No	Item SNo Part C	Description	Quantity	Unit	Type
1			0.000 SET		M Imported
2			1.000 SET		M Imported

Back to Invoice Details

New Save Delete Undo Documents

Screen shot while filing the shipping Bill

Visual IMPEX - [01-April-2017 To 31-March-2018] - [Export Document] - [Modify]

File Transaction Masters Reports See-El Setup Tools Window Help

Job Number: EXP/01666/2017 2018 Doc Recd: 21/07/2017

Trans. Mode: Sea Qty: COCHIN Port: COCHIN S/B Type: White Free/I O/p Doc: ED

Invoice No: EXP/0650/17 18 12 Jul 2017 USD 49,140.00 Product Desc: 100 PCT COTTON WOVEN FABRIC

Products: Main | EPC | Drawback | CEIS / Exp Duty | Quota | ARJ Details | ReExport | Other / No

☒ This is a DBI Item Dbl. Sr. No: 520801P Select SNo With Suffix A If CENVAT Not Availed, B If CENVAT Availed

FOB Value: INR 31,12,143.69	DBI Desc: Grey
Quantity: 7,935.400	DBK Rate: 1.60 % DBK Cap: 15.33 / % Cenvat not availed
DBK Under: <input type="radio"/> Actual <input type="radio"/> Provisional	DBK Amount: 49,734.30 @ 1.6% of FOB Value
Declarations: <input type="button" value="VAT"/>	

Detail of Raw Materials (if drawback is claimed on Raw materials used)

Sr No	Description	Extrn DBK Rate	Customs DBK Rate	Quantity	Unit
+					

Back to Invoice Details

Print Save Delete Discard Print Document

Screen shot while filing the shipping Bill

Visual IMPEX - [01-April-2017 To 31-March-2018] [Export Document - New]

File Transactions Masters Reports See-El Setup Tools Window Help

Job Number: EXP/91348/2017-2018 Doc. Recd: 22/07/2017

Trans Mode: Air City: COCHIN Port: COCHIN (AIR) S/B Type: White Fresh O/p Doc: EDI

Exporter: Consignee: Invoices: Shipment: Other Details:

Exporter: New

Address ID	Branch SNo	Address

City: State: Postal Code: Contact Person: Telephone: Fax: E Mail: BIN No: IE Code: Regn Type: Regn No: EPZ Code: Bank/Dealer Name & Address: A/c No: Bank/Dk Code:

Regn Type: G - GSTIN of Normal Person / b
D - GSTIN of Govt Entities
O - GSTIN of Diplomats
PAN Number
TAN Number
P - Passport Number
A - Aadhaar Number

New Save Delete Discard List of Documents Copy Previous Job Import Job Details

Select GSTIN Type



Visual IMPEX - [01-April-2017 To 31-March-2018] - [Export Document - New]

File Transactions Masters Reports Bee-El Setup Tools Window Help

Job Number Doc. Recd

Trans. Mode City Port S/B Type O/p Doc

Exporter Product

Invoice No AFA 47 00 Product Desc

Products CESS / Exp Duty Quota AR4 Details ReExport SW Info Other Info

EXIM Scheme Category Present Market Value (PMV)

Alternate Qty Reward Item ☐ Currency ☒ Show Bifurcation

End Use STR Code Calc Meth 119.00

IGST Pymt Status SW Info Req'd ☐ PMV

IGST Amount @ % = Material Code

Documents & Release

Document Type	Description	Agency Code	Agency Name	Document Name
*				

<< Back to Invoice Details



Visual IMPEX - [01-April-2017 To 31-March-2018] - [Export Document - New]

File Transactions Masters Reports Bee-El Setup Tools Window Help

Job Number: EXP/ST1349/2017-2018 Doc Read: 22-07/2017

Trans. Mode: As Qty: COCHIN Port: COCHIN (AIR) S/B Type: White Freight: O/p Doc: EDI

Invoice No: 22Jul2017 AFA 47 00 Product Desc: HPL

Products: Main Drawback: CESS / Exp Duty: Quota: AR4 Details: ReExport: Q/Intr Info: Present Market Value (PMV)

EDM Scheme: 19 Drawback (DBK) Category: Currency: INR Show Bifurcation

Alternate Qty: 0.000 Remad Item: Calc. Meth: %age 110.00

End Use: STR Code: 110.00

GST Pynt Status: DCA100 For Veterinary Medical Use as a Non-Food Product under V

GST Amount: DCH100 For Human Medical Use as a Non-Food Product under C

Documents & Refs: DCH300 For Human Medical Use as a Transplanted Organ Tissue

DCH400 For Human Medical Use as a Non-Food Product under C

DCH800 For Research use as a human medicine

Document: DCA200 For manufacture/processing as a human or veterinary me

DCA300 Drugs & Cosmetics For personal consumption

FSA100 For Animal Food or Feed (Trading/ commercial distribution

FSA200 For manufacture/processing as a Animal Food/Feed (Mar

FSA800 For use research use as animal Food

FSA900 Foods & Supplements For Personal use

Document Name

<< Back to Invoice Details

New Save Delete Discard List of Documents

Enter End Use of this item

NUM 12:16 PM 22-04-17

NATIONAL TRADES & AGENCIES
Shipping Bill Check List

Job No	1128 (912)	Date	22/07/2017
CHA	AABFN9977GCH002	Name	NATIONAL TRADES & AGENCIES
SB No & Date	Dated	State of Origin	KERALA
Printed on	24/07/2017	Time	09 43
3			PSu100

LUT

DRAWBACK PAYABLE

Inv SNo	Item SNo	DBK Sch No	Customs Rate	Excise Rate	DBK Rate Spec	Dbx Quantity	DBK Amount (INR)
1	1	030701A	0 00	2 7	14/KGS	2000	17989
1	2	030701A	0 00	2 7	14/KGS	9000	76451
1	3	030701A	0 00	2 7	14/KGS	13000	86611
Total DBK							181051

SEAL CENTRAL EXCISE SEALFD

IEC	1094006823	Executive Name	X
Name	INTERSEAS	Designation	X
Address	7/119, CHANDIROOR ALAPPUZHA, KERALA	Supervisor Name	X
		Designation	X
		Commissionerate	X
City	ALAPPUZHA	Division	X
State	KERALA	Range	X
PIN	689547	Seal No	X

PACKING DETAILS

Pkg No	From	To	Code
1	1	1200	CTN
Inv No	Item No	Stmnt Type	Statement Code
2	1	DEC	DB002
1	1	I declare that no refund of Integrated Goods and Services Tax paid on export goods shall be	DB003
1	2	I declare that CENVAT credit on the inputs or input services used in the manufacture of the	DB002
1	2	I declare that no refund of Integrated Goods and Services Tax paid on export goods shall be	DB003
1	3	I declare that CENVAT credit on the inputs or input services used in the manufacture of the	DB002
1	3	I declare that no refund of Integrated Goods and Services Tax paid on export goods shall be	DB003
		I declare that CENVAT credit on the inputs or input services used in the manufacture of the	

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India

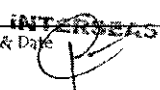
I/We have declare that the particulars given herein are true and are correct

Signature of
Exporter/CRA with date

Export Export Checklist Version: 1.0.0.0

EXPORT INVOICE

(Export under letter of Undertaking without payment of IGST)

Exporter M/S INTERSEAS 7/119, CHANDIROOK 688 547, ALAPPUZHA, KERALA, INDIA GSTIN 32AAAF16321G1ZX		Invoice No. & date IS/035/17-18 DTD 22/07/2017		Exporter's Ref	
Consignee M/S FRIGORIFICOS MARBAMAR S.A ALICANTE SPAIN		Buyer (If other than consignee)			
		Country of origin of Goods INDIA		Country of Final Destination SPAIN	
Pre-Carriage By	Place of Receipt of Pre-car	Terms of Delivery and Payment			
Vessel/Flight No BY SEA	Port of Loading COCHIN (INDIA)	BY SEA CARRIER			
Port of Discharge ALICANTE PORT SPAIN	Final Destination ALICANTE, SPAIN	90 DAYS LC FROM THE BL			
Marks & Nos/ Container No	No. & Kind of Pkgs	Description of Goods	Quantity KGS	Rate US\$/KGS	Amount US\$ C N F
1x40 Ft. 1 1200 CS FROZEN SQUID WHOLE LOLIGO (LOLIGO SPP) PACKING 10 X 2 KG BLOCK 10 PCI GLAZE BRAND INTERGOLD SIZE PACKING NO OF CS					
	10X2 KG BL	100	2000 000	5 40	10800 00
		450	9000 000	5 10	45900 00
		650	13000 000	4 00	52000 00
	TOTAL	1200	24000 000		108700 00
INTERSEAS IE CODE NO 1094006823 MPEDA REGN NO KL1/MI/015/04 DT 15.12.2004 TOTAL NET WT 24000 KGS TOTAL GROSS WT 26000 KGS					
Amount Chargeable (in words) (USD ONE HUNDRED EIGHT THOUSAND SEVEN HUNDRED ONLY)					108700 00
PROCESSED & PACKED BY INTERSEAS, X/763-B CHANDIROOK 688 547, ALAPPUZHA, KERALA, INDIA EU APPROVAL NO 712					
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct			Signature & Date  MANAGING PARTNER P A ABDOU		

Indian Customs EDI System ICES

COCHIN CUSTOM HOUSE WILLINGDON ISLAND COCHIN612312

Shipping Bill for Export

WB No - 117789 18/07/2017 EAC Revalidation Date 18/07/2018

CMA 1A1P0181801 CHARIAT AGENCIES

Print Date 25/07/2017 12 38

This consignment has not opened for physical examination by Customs

Port of BL TERM -

Country of BL DE -

Port of Ldg-Code INOCK1 State of Origin KERALA

Exporter 18N0004011

Consignee

SUD-CHEMIE INDIA PVT LTD

CLARIANT PRODUKTE - DEUTSCHLAND, G

Invoice No & Date 9117127018 25/07/2017

Book Rate 1 00 USD = 67 500 INR

ITEM DETAILS

No	HTS CD	Description	Quantity	Units	Item Rate	per	Units	Total Val (FC)	FC (INR)	Scheme									
Scheme Description			Decl		PMV (INR)		Accept		PMV (INR)		Reward								
Unit Address																			
Unit Address-Cont'd																			
Unit City																			
Unit State																			
Source State																			
Transit Country																			
Bld User																			
#	NAME NO	Total Pkgs	ICST Payment	Stat	Tax Value	ICST Amt paid													
1	1418908	OTHER REACTION INITIATORS SHIPTMAX 300 T																	
AB EXD																			
72940	000000	9	24000001	EXE	670289	50000	42582112	60	18										
Drawback					545	41	545	41	Yes										
				COX200															
#	0	LFT	0.00	0.00															
Add Freight								USD	4258.00										
Add Insurance									0.00										

INDIAN CUSTOMS EDI Schema (CEP)

COCKIN CUSTOMS HOUSE WILLINGDON ISLAND COCKIN582139
Shipping Bill for Export

EB No 7577575 25/07/2017 BAC Realisation Date 30/04/2018
 CHA ANRPOC851200001 COASTAL AGENCIES
 Print Date 25/07/2017 13:35
 This consignment was not opened for physical examination by Customs
 Port of BL DENNY -
 Country of BL IN -
 Port of Ldg-Code IN0001 State of Origin KERALA

E DRAWBACK DETAILS F									
Inv Item	Main DEX S: No	Total DEX Amt	For Item	INR					
#	DEX Sr No	Custom Rate Adv	DEX Adv					DEX Qty	
* Customs Rate Spec.	DEX Rate Spec	State Levy Adv	State Levy SpNo	State Levy Amt					
1	1	0		538411.75					
#	28155	1.50	1.50			72540.000			
* 0.00	0.00	0.00	0.00	0.00		1		3.00	
TOTAL DRAWBACK INR				538411.75					

Vessel Name VVJAGE NO
 CHL INDIA 251
 E Container Details F
 Con Det: CTR No size Seal No Date

NKXU239961	20	543255	25-JUL-17
STSL			
NKXU1405745	20	553255	25-JUL-17
STSL			
NKXU239962	20	543257	25-JUL-17
STSL			
NKXU1900351	20	543255	25-JUL-17
STSL			

Sealed by Authorised Agency

E ARD DETAILS F

Inv Item ARD NO ARD Date Division Commissioned Date
 ARD Range

1	1	5100001049	25/07/2017 ALIPHA	CHN
KLOOR				

Total FOB Value declared by Exporter for DEEP ITEMS 0.0000 USD
 Total FOB Value declared by Exporter for NON-DEEP ITEMS 570259.5853 USD
 Customs accepted Total FOB value for DEEP ITEMS 0.0000 USD

I/We declare that the particulars given herein are true and correct

Following is the list of Documents attached

Inv Item Agency Name	Document Name
-	ARD-1
-	EDF Declaration
-	Appendix III with SA Declaration
-	Invoices
-	Packing List

Signature of Exporter/CHA /13 Date

07250711





Thank you