

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- commr-cusmundra@nic.in</p>	
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Date :25-03-2025

PUBLIC NOTICE No.27/2025**Subject - Single Unified Multi-Purpose Electronic Bond in Customs- Ekal Anubandh - reg.**

Attention of all the Importers, Exporters, Customs Brokers, General Trade, Other stakeholders, and Officers of Mundra Commissionerate is invited to Circular No: 04/2025-Customs dated 17.02.2025 issued by Central Board of Indirect Taxes & Customs.

2. CBIC's ongoing initiatives to simplify trade processes, improve transparency, and adopt best practices have resulted in steady improvements across various trade facilitation metrics. Leveraging Information technology, many processes have become paperless and contactless, thus providing ease and less time consuming for the trade.

3. In the same direction, to enhance efficiency and reduce the administrative load on businesses, CBIC has decided to introduce a project named “Ekal Anubandh”, wherein trade will be encouraged to use single All-India Multi-purpose Electronic Bond with end-to-end automation. As a first step, single All-India Multipurpose Bond for importers or exporters in lieu of the transaction-wise Bonds being submitted across different ports, thus offering significant potential to save both time and costs in trade procedures.

4.1 At present, importer or exporter submits separate bonds along with security, for every transaction at each port for different scenarios as stipulated in the Board circulars given below:

- i. Provisional Assessment Circular No. 38/2016 dt. 22.08.2016 and Circular 42/2020-Customs dated 29.09.2020
- ii. Export Promotion Schemes – Circular 11A/2011-Customs dated 25.02.2011
- iii. Warehousing under Section 59 - Circular 18/2016-Custom dated 14.05.2016 and Circular 21/2016 - Customs dated 31.07.2016
- iv. MOOWR in bonded warehouse under section 65 – Circular 34/2019-Customs dated 01.10.2019
- v. MOOWR in Special Warehouse under section 65 vide Circular 36/2020- Customs dated 17.08.2020-Customs.

4.2 The current practice is adding cost and time for the trade and customs and adds to the

administrative burden of maintaining physical records. The status and retrieval also pose difficulties.

Single All-India Multipurpose electronic Bond (SEB):

5.1 To overcome above issues and to provide end-to-end digital solution, in lieu of submission of separate bonds, importer or exporter will have an option to submit a Single All-India Multipurpose electronic Bond (SEB) with following features:

- (a) Importer/Exporter can choose the obligations, he intends to undertake in the common bond format and submit at any port of importer's choice electronically at ICEGATE.
- (b) Option to include additional obligations or additional amount at the later stage is available at ICEGATE
- (c) Electronic Payment of stamp duty and electronic execution of Bond through integration with **National E-Governance Services Limited (NeSL)** by affixing electronic signature without any requirement for notary.
- (d) Online linking End-to-End issued Electronic Bank Guarantee
- (e) Verification of Bank Guarantee (BG) issued by issuing Bank

5.2 On the lines of the initiative of 'Digital Document Execution or DDE for paperless execution and storage of financial contracts, through M/s N National E-Governance Services Limited (NeSL) by Department of Financial Services (DFS), digital execution of customs bonds is being enabled. The process of execution of bond electronically including the digital payment of stamp duty is elaborated in **Annexure-A**. The Importer/exporter executing the bond may ensure that applicable stamp duty is paid.

5.3 In this regard, as clarified earlier vide Circular 11A/2011-Customs dated 25.02.2011 in respect of National Bond for EP Schemes, opinion of Law Ministry regarding the legal implications of a single bond across different customs locations is re-iterated as follows "since the Bond is executed in favour of President of India, the same is enforceable by any authorized Commissioner (Customs)". Further, it also clarified that, in view of capability to identify the executants and time-stamping of the electronic signatures, there is no further requirement of notaries during SEB execution process.

5.4 Format of the SEB is provided in **Annexure-C**.

Submission of Bank Guarantee:

6. Along with the execution of Bond, procedure for submission of Bank Guarantees is also being streamlined. For the sake of uniformity, the quantum of Bank Guarantee to be provided in the different instances prescribed earlier through the Board circulars have been collated and made available in **Annexure-F**. The importer/exporter may also be able to select the quantum of bank guarantee applicable for different purposes like provisional assessment, EP schemes etc. Further, a separate option is also available in case there is a need for having different quantum of bank guarantee other than those specifically listed in **Annexure- F**. The detailed procedure for linking of Bank guarantee with the bond is

elaborated in **Annexure-B**.

7. With electronic bonds and bank guarantees, importers/exporters/customs brokers can manage and track documents in real time, ensuring greater security and transparency throughout transactions. The **“Ekal Anubandh”** project ensures that above digital solutions are environmentally friendly, cost-effective, and more convenient, as they eliminate the need for physical signatures and paperwork, allowing for faster approvals and fewer delays. Therefore, the importers and exporters are encouraged that, wherever required, importers/exporters/customs brokers may execute a single unified multi-purpose electronic bond and electronic bank guarantee.

8. For further details of the e-Bond and e-Bank Guarantee module, **detailed Advisories issued by ICEGATE website may be referred to.**

9. The Single All-India Multipurpose electronic Bond (SEB) under “Ekal Anubandh” project shall be implemented **through detailed advisories being issued by DG Systems in a phased manner.** User feedback will be suitably incorporated during implementation.

10. All officers to consider this Public Notice as Standing Order. Any difficulty or issue faced may be emailed to commr-cusmundra@gov.in/bondbg-mundra@gov.in.

(K. ENGINEER)
Principal Commissioner of Customs
Custom House, Mundra.

Encl: Annexure (A to I)

Copy for information to:

1. The Chief Commissioner of Customs, Ahmedabad.
2. The Additional Commissioner of Customs, Import, Custom House, Mundra
3. All the DCs/ACs of Custom House, Mundra
4. All Assessment/Docks Officers, Custom House, Mundra
5. DC/AC, EDI, Custom House, Mundra - for uploading on website.
6. Mundra Customs Broker Association - For circulation among members.
7. Notice Board.