



Date: 23-11-2024

DIN: 20241171MO0000321534

PUBLIC NOTICE No. /2024

Subject: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs with effect from 25.09.2024 – reg.

Attention of all Importers, Customs Brokers (CBs), Trade Members and Other Stakeholders is invited to the Advisory No. 25/2024 dated 08.11.2024 issued by Directorate General of Systems and Data Management, regarding implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs with effect from 25.09.2024.

2. Reference is invited to CBIC Circular 50/2000- Cus dated 24.05.2000, Circular 11/2024- Customs dated 25.08.2024, Circular 13/2024- Customs dated 04.09.2024, Circular 16/2024-Customs dated 17.09.2024, ICES advisory 17/2024 dated 30.08.2024, advisory 20/2024 dated 18.09.2024 and advisory 21/2024 dated 20/9/2024 regarding the implementation of IGCR rule in respect of EOUs on the Customs Automated System.

3. References have been received for debit of the bond amount to the extent of 25% of the duty foregone amount in case of import of capital goods by EoU under IGCR rules.

4. In this regard, necessary system related changes have been made and new serial number (Prefixed with “C” with the existing serial number) have been added in the notification directory for EoU under notification 52/2003 dated 31.03.2023. Modifications have been made in the submission and assessment module to accept the new serial number and calculate the bond debit amount to the extent of 25% of the duty foregone amount. Importer willing to claim 25% of the duty debit for capital goods has to file bill of entry with new serial number.

5. For all items, where new serial number (Prefixed with “C” with the existing serial number) has been mentioned in the Bill of Entry, the importer must declare the following in the statement table of the BE:

Statement Type: DEC

Statement Code: EOU01

Statement Text: " I/We declare that goods imported under IGCR rules 2017 for EoUs are capital goods"

6. If the above declaration has not been mentioned by importer in the bill of entry, system will reject the job with the error code 520. Also, assessment module has been modified to show this declaration as an alert message to the officer. There is no system validation of the CTH of items imported are actually capital goods and this may be verified by the officer.

7. Officers facing any difficulties or issues may email to saksham.seva@icegate.gov.in . Users facing any problems may contact ICEGATE helpdesk at icegate.helpdesk@icegate.gov.in .

8. Difficulty, if any, in implementation of this Public Notice, may be brought to the notice of the Principal Commissioner of Customs, Customs House, Mundra.

Signed by K Engineer

Date: 23-11-2024 09:50:37

(K. ENGINEER)

Principal Commissioner of Customs
Custom House, Mundra

Encl:

Advisory No. 25/2024 dated 08.11.2024.

Copy 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.