Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
Dept. of Revenue, Ministry of Finance, Government of India

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Subject – Standard Operating Procedure for examination of imported cargo using ICETAB - reg.

This SOP outlines the procedure of using ICETAB in examination of imported cargo, focusing on feeding examination report and capturing/uploading cargo images. It aims to enhance transparency, efficiency, and real-time reporting of examination activities.

2.   Vide Circular No. 10/2024-Customs dated 20.08.2024, CBIC has introduced use of ICETABs for efficient examination and clearance of imported goods. ICETAB is a mobile tablet device designed to facilitate the real-time upload of examination reports and capture images during customs cargo examination. An officer can view RMS instructions, examination orders, and Bill of Entry details on ICETAB, thus promoting a paperless and seamless process. **Up to four images are required to be captured in all cases covering key aspects of the examination. All four images are required to be captured and uploaded on e-sanchit.**

A.   Process Flow:

3.   To use the ICETAB, the examining officer is required to first connect to the VPN using his SSOID and password, then open the ICETAB application and log-in with the same credentials. The officer should select "**Examination Report**" option to enter the Import Examination Report, enter the Bill of Entry number and date, and click **Submit**. The RMS/CCR instructions and examination order will then appear along with options of submitting the report with or without images. The officer is required to choose the option to submit

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the report with images, type the examination report, and select the relevant port code/CFS code. Thereafter, the officer should proceed to capture and upload images (up to four images), and click **Submit**, upon which the examination report along with the images will be submitted for uploading.

B.   Components to be covered in images:

4.   The images captured should be aligned with the examination order. In addition to images of the goods under examination, the following aspects should also be captured in the photos:

i) <u>Details of Seal</u>: In case of full container load shipments, image of the seal before it is broken should be captured.

ii) <u>Discrepancies/Anomalies</u>: Any observed discrepancies, signs of tampering, damage, over/short landing, mis-declaration, or suspected prohibited items must be clearly captured. This includes close-ups of specific areas of concern.

iii) <u>Identification Marks on container</u>: i.e. container number in case of sea cargo or pallet number in case of air cargo.

C.   General Guidelines:

5.   To standardize and streamline the process of capturing and uploading photographs of goods during examination, the following steps should be ensured:

i) <u>Percentage of Examination</u>: While images should support the examination, the percentage of examination done must be explicitly mentioned in the examination report fed into ICETAB.

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ii) <u>Images of Samples</u>: Whenever sampling is required, a clear photograph of the sample should be clicked, along with identifiers (e.g. label etc.)

iii) <u>Commodity captured:</u> The officer should mention item numbers in the examination report corresponding to the commodity for which image has been captured.

iv) <u>Container Section:</u> The officer should mention the section of the container in the examination report corresponding to the image uploaded.

v) <u>Undeclared Cargo:</u> Any undeclared cargo should be clearly photographed and explicitly mentioned in the Examination report.

vi) <u>Clarity and lighting:</u> Ensure that images are clear, well-lit, and in focus. Avoid shadows, glare or blurriness that obscure details. Use the ICETAB's flash, if necessary.

vii) <u>Multiple Angles:</u> Capture images from different angles to provide a comprehensive view of the cargo, container, and any findings.

viii) <u>Geotagging and Time stamps:</u> It is mandatory to utilize the ICETAB's features to automatically embed geotags and timestamps in all captured images. This ensures that the examination takes place at the docks/shed in real-time and provides crucial metadata for verification and record-keeping.

ix) <u>Cross-referencing with CCTV camera:</u> Where possible, the examination report should also state the identification of the CCTV camera that captured the examination process.

x) <u>Examination Support</u>: Images captured should adequately support and substantiate Examination Report.

These aspects will ensure better traceability, transparency and accountability in examination procedures and create a structured photographic record for enforcement and audit purposes.

D.   Situations where images may not be captured:

6.   Option of '**examination without images**' should be exercised only in exceptional and infeasible situations such as-

i)   <u>Consignment held and examined by DRI/SIIB/CIU etc</u>: In such cases, as the goods were examined once by the investigation agency, they are not examined again by the docks officer and he feeds the report of investigating agency in the ICETAB before giving OOC.

ii) <u>Temporary import of Vessels</u>: When the ships are imported for use in India (majorly: cable laying vessels, pipe laying vessel, barges, tugboats, etc), most of the time, these ships are anchored at various anchorage points which are deep into the sea and where network is not available. As a result, the examination report with image can't be fed into the ICETAB as the report is fed after returning back at the shore/port.

iii) <u>Liquid/Gaseous Bulk Cargo</u>: Sometimes the liquid/gaseous bulk cargo is offloaded straight through the pipelines, into storage tanks. Hence, examination report with image can't be fed in the ICETAB, of such cargo.

iv) <u>Hazardous Goods</u>: Examination of hazardous goods is done under controlled conditions. Sometimes it may not be possible to open and examine such goods.

7.   Zones should ensure periodic training of officers on image-capture standards and proper usage of ICETAB. Ensuring full device functionality is crucial for accurate and high-quality examination documentation.

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