



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

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PUBLIC NOTICE No. 01/2025

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 Ahmedabad Customs 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 25.02.2020

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.

(a) Online linking End-to-End issued Electronic Bank Guarantee

(b) 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 of Circular No. 04/2025-Customs dated 17.02.2025 issued by Under Secretary (Customs IV), Customs Policy Wing, CBIC, New Delhi**. 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 favor 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 of Circular No. 04/2025- Customs dated 17.02.2025 issued by Under Secretary (Customs IV), Customs Policy Wing, CBIC, New Delhi**.

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 of Circular No. 04/2025-Customs dated 17.02.2025 issued by Under Secretary (Customs IV), Customs Policy Wing, CBIC, New Delhi**. 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 of Circular No. 04/2025-Customs dated 17.02.2025 issued by Under Secretary (Customs IV), Customs Policy Wing, CBIC, New Delhi**. The detailed procedure for linking of Bank guarantee with the bond is elaborated in **Annexure-B of Circular No. 04/2025-Customs dated 17.02.2025 issued by Under Secretary (Customs IV), Customs Policy Wing, CBIC, New Delhi**.

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 should consider this Public Notice as Standing Order.

(SHIV KUMAR SHARMA)
PRINCIPAL COMMISSIONER,
AHMEDABAD

Copy to:-

1. The Chief Commissioner of Customs, Ahmedabad Zone.
2. All Additional / Joint Commissioners of Customs, Ahmedabad Customs Commissionerate.
3. All Dy./Asstt. Commissioners of Customs, Ahmedabad Customs Commissionerate.
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5. AC/DC, EDI for uploading on Ahmedabad Customs Commissionerate website.
6. All the concerned stakeholders.
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