PUBLIC NOTICE – 29/98


It is brought to the notice of all the Importers/ CHAs and members of the Trade that computerised processing of Bills of Entry under EDI system will commence from NINTH day of November, 1998 at Air Cargo Complex, Sahar, Mumbai, (Only B/E pertaining to IGMs filed on or after NINTH November, 1998). The changeover to computerised processing of Bills of Entry will be in phases; the first group to be covered will be Group VB and all other groups will be covered by the end of November, 1998 i.e. according to CTA Chapters / Headings / categories of bills of entry. The categories of the bills of entry covered will be notified separately.

1. The bills of entry in respect of the following type of goods shall continue to be processed manually as per the existing system.
   i. Diplomatic goods
   ii. Unaccompanied baggage.
   iii. Import of goods under export related schemes e.g. 100% EOU, EPCG Scheme, EPZ, STP, EHTP, Duty Exemption Passbook Scheme, DEEC, DEPB, etc.
   iv. Re-imports.
   v. Import of goods where particulars of goods are not known (Sect 56 cases).
   vi. Transshipment goods.
   vii. Import of goods falling under chapter 22 of the Customs Tariff.
   viii. Cases where Direct Delivery is being requested.
   ix. Kachcha bills of entry.
   x. Ex-Bond bills of entry.

2. Attention is also invited to the Public Notice No.24/98 dated 19.09.98 issued by Air Cargo Commissionerate, wherein the Importers were also requested to submit information to register data in the EDI system. It is reiterated that it will not be possible to process the documents under EDI system without the data base of the Importer and Custom House Agents. Therefore, the Importers and the Custom House Agents are advised to submit the required information, so as to avoid delay in clearance of their consignments when the system goes online.

3. In the beginning Data entry of bills of entry will be allowed to be made only at the Service centre, After the Airlines, Importers and CHAs become conversant with the EDI procedure the option of Remote EDI system would also be available. In the Remote EDI system (RES-I), the Airlines/ Importers/ CHAs can electronically file their IGMs/ Bills of Entry/ Shipping Bills from their office through dial up modems using telephone lines. Procedure to be followed for filing IGMs, Bills of Entry/ Shipping Bills using RES package will be notified separately by a public notice. However, the importer/ trader will be given option to bring data in floppy in the specified format, the procedure of which will be notified shortly.

The procedure to be followed in respect of the Indian Customs EDI Systems-Imports, at Air Cargo Complex, Mumbai shall be as follows:

4. IMPORT GENERAL MANIFEST.

4.1 The Airlines shall submit the Import General Manifest through the service centre at ACC on all working days from 8.00 a.m. to 10.00 p.m. The pro forma for the IGM would be the same as has been prescribed in the Import Manifest (Aircraft) Regulations, 1976. A checklist would be generated by the Service Centre which should be verified by the authorized representative of the Airline and given for submission after correction, if any.
4.2 It may be clarified that the IGMs to be submitted should have the complete details as are being given presently by the Airlines in manual filing of the documents. In other words, the Airlines would not only be furnishing the details of the Master Airway Bills but also the House Airway Bills in the case of console cargo. The Airlines would, also, be required to furnish the additional information, namely, the ULD Nos. for use by the custodian (Air India & AAI).

4.3 Apart from filing of IGMs through service centre, the Airlines would continue to file a copy of the IGM with the Manifest clerk to enable processing of bills of entry not covered under EDI system.

4.4 Airlines will also be given option of filing of IGMs through floppy in specified format. The procedure will be notified later.

5. PROCEDURE FOR CLEARANCE OF BILLS OF ENTRY UNDER EDI SYSTEM.

5.1 SUBMISSION OF CARGO DECLARATION AT THE SERVICE CENTRE.

The declaration shall be made through the Custom House agents holding a valid license under Custom House Agents Licensing Regulations, 1984. The Importers shall also have the option to file Bill of Entry on self-basis. In these cases specific permission has to be obtained from AC-Imports. Such “SELF” importers shall indicate designation and name of the person signing the declaration as prescribed in Annexure I.

5.2 The schedule of charges for data entry in the import service centre shall be as follows :-

   a. Entry of a Bill of Entry having upto 5 items : Rs.60/-
   b. Each additional block of 5 items : Rs. 10/-
   c. Amendment fee : Rs.20/-
   d. Re-assessment : Rs.20/-
   e. For IGM entry : Rs.50/-
   f. Third copy of check list : Rs. 10/-
   g. Charges for additional enquiry : Rs.5/-

5.3 The above charges include cost of data entry, stationery for printing of Bill of Entry, reply of two queries.

5.4 The CHA shall present the import declaration in the format as prescribed in Annexure I at the Service Centre. The certified copies of the following documents shall be enclosed along with the declaration.

   i. Invoice
   ii. Packing list

   Once the IGMs are filed in the Customs Computer System, whenever a bill of entry pertaining to any line in the said IGM is filed, the system will cross verify the details of IGM Nos., the airway bills etc. and the bill of entry would be accepted only if the relevant particulars match with those in the IGM. If any bill of entry is not accepted by the System, the importers/CHA’s should verify whether the IGM Nos. or the Airway Bill Nos. has been correctly furnished in the Annexure-I submitted by them. The bills of entry would be accepted by the System only if correct particulars of the IGM and the Airway Bills are indicated.

5.5 The claim for assessment shall be made against each item of the invoice. If there is more than one invoice, information shall be made available for each item invoice-wise i.e. complete information of items in one invoice must precede information of items in the second invoice.

5.6 If the particulars of classification are same for the next item the word “DO” shall be put below the first entry.

5.7 RITC Nos. shall be in 8 digits, CTH and CETH shall be in 6 digits sub-headings without any decimal in between (e.g. 850110 as opposed to 8501.10) . The format for notification shall be 201/81, 083/93. The notification shall be the parent exemption notification and not the amending notification. If the parent notification number is not stated correctly the B/E will not be processed by the system.

5.8 In respect of goods for which benefit of notification no. 23/98 Cus. dated 02.06.98 is claimed, in the column ‘General description’ of Annexure I being filed in the Service Centre, details should also be given for list No. and the serial no. in list. This
will be in addition to the generic description of the item. The Service Centre operators will feed first the list no. and serial no. of the list in this column and if there is space left, generic description may be given. For example, Nebulizers are covered at S.No.244 of the Table of Notification No. 23/98 (list 22 Sr. No.09). The information should be furnished in the column for generic description and notification No. as follows:

<table>
<thead>
<tr>
<th>Generic-description</th>
<th>CTH</th>
<th>Notfn / year Sr.No</th>
</tr>
</thead>
<tbody>
<tr>
<td>L22/09 Nebulizers</td>
<td>9018</td>
<td>23/98 Sr. No. 244</td>
</tr>
</tbody>
</table>

5.9 The form containing the declaration (Annexure-I) shall be received only if it is complete in all respects and legible. The declarations can be presented at the Service Centre between 8.00 A.M. and 4.30 P.M. on all working days.

5.10 After data entry by the service centre operator and before submission of a B/E a check list shall be taken by the operator and given to the CHA for authenticating the correctness of the entries. The CHA shall authenticate the entries and return the check list with his signature confirming that the entries are correct. The operator shall then submit the authenticated checklist for the generation of B/E in the system. The operator shall retain the original declaration.

5.11 The submitted Bill of Entry shall be given a B/E No. generated by the computer system and the same shall be endorsed on the check list and returned to the CHA/ Importer.

6. ENQUIRY

6.1 The CHA may make enquiries about the status of any B/E at the enquiry counter of the Service Centre.

6.2 In case of objections/ queries, a print of the same may be given to the CHA on written request. The CHA may furnish his reply in writing. The reply shall be entered in the system.

7. GREEN CHANNEL FACILITY

7.1 Eligible importers can request for Green Channel Clearance by making request at the time of filling the Declaration Form (Annexure-I). They will have to enter “Y” against S.No. 14 (B) of the Declaration Form. The Bill of Entry will be processed in the normal course and if the A.C. (Group) / A.C. (Shed) approves the Green channel clearance, the Shed Appraiser would allow release of the goods, if the documents submitted by the CHA/ Importer are found in order. This would mean that physical examination of the goods will not be conducted.

7.2 The decision of the A.C. (Shed) in matters of Green Channel Clearance would, however, be final.

8. PROCEDURE IN THE CASE OF FIRST CHECK

8.1 In the case of first check examination order, at the data entry stage the appropriate column in the B/Entry format should be flagged “Y” and the reasons for the request for the first check should also be duly entered.

8.2 The examination order itself will be considered as “Order for Forwarding” for the custodian and no separate forwarding needs to be taken from customs shed officer.

8.3 If the first check examination order has been given a printout of the unassessed copy of the B/E with examination order and other instructions shall be given to the CHA at Service Centre. The CHA shall put his signature on the printed B/E declaring truthfulness of contents of B/E. After obtaining the location of the goods from the Air India/ AAI, shall present the B/E to the concerned Shed Appraiser for registration. The B/E shall be registered in the EDI system thereafter, the CHA/importer shall present the B/E at the examination shed for examining the goods along with all-original import documents, technical literature etc. After carrying out the examination report on the B/E and also in the system and attest the catalogue etc., found with the goods. The importer shall present the hard copy of the B/E on which the examination report has been written to the Assessing Appraiser for completing the assessment on the system. After assessment the hard copy shall be returned to the CHA. The customs copy of the B/E along with the examination report and three copies of TR-6 challan where required shall be printed and given to the enquiry counter of the service centre.

8.4 Signed copies of the TR-6 challan shall be submitted by the CHA along with the duty amount to the bank.
9. **SECOND CHECK APPRAISMENT**

9.1 After the B/E is electronically submitted the assessment shall be made on the basis of declaration and claims made by the importer/CHA. In case the assessing officer does not agree with the importer regarding tariff classification/notifications/declared value etc., he shall record a query for the importer/CHA to reply. In case the Importer agrees with the classification/valuation proposed by the Assessing Officer, the B/E would be assessed accordingly. However, where the Importer disputes the proposed assessment, the principle of natural justice would need to be followed before finalizing the assessment.

9.2 On enquiry through the Service Centre, Customs copy of the B/E along with the TR-6 challan where required and examination order shall be printed and given to CHA/Importer.

10. **SYSTEMS APPRAISAL**

10.1 The appraisement of bills of entry pertaining to gold and Notification, Books, Aircraft parts, will be done automatically by the system itself and not by the Group Appraiser. The B/E should not go through the normal processing channels i.e. Group Appraiser, Auditor, AC. This list is subject to change by Customs. Shed Appraiser can mark the bill of entry to the group for normal appraisal in case of discrepancy in declaration. System Appraiser is carried out and processed bill of entry is generated directly.

10.2 Bills of entry in respect of the items under system appraisal would be assessed by the “System” immediately on their presentation a customs copy of the printout, three copies of TR-6 challan where required and examination order will be available to the importers/CHAs for getting the goods examined and obtaining “out of charge”. All the bills of entry which are appraised by the “System” would be audited in the Shed before being given “out of charge”. For this purpose, one of the Audit officers is being posted at the examination shed- while he would be auditing the bills of entry assessed by the officers on the EDI system he will, in addition, also audit bills of entry which have been assessed by the “System”. This procedure will be followed in respect of all bills of entry, which have been assessed by the “system”. In so far as the NMI DEC cases (e.g. Customs Notification nos. 51/96 dated 23.7.96, 39/96 dated 23.7.96, 23/98 dated 2.6.98) are concerned, the debiting of the Pass Book etc. would be required to be done by the Shed officers in the Import Shed. Examination of such goods would be carried out as per prescribed norms. An appraising officer will be specifically assigned by the Assistant Commissioner (Examn) to deal with NMI/DEC cases in addition to his normal examination work.

11. **EXECUTION OF END USE UNDERTAKING, BONDS AND SVB PROCEDURE.**

11.1 End use undertaking and bonds shall be accepted manually by the assessing officers as is being done at present.

11.2 The hard copy of the B/E will be taken to New Custom House for necessary action in case of SVB Cases.

12. **PAYMENT OF DUTY**

12.1 With the introduction of computerization and processing of bills of entry electronically, based on EDI only the State Bank of India IACC Branch Sahar has been designated to receive Customs duty and other Customs dues.

12.2 The Bank has been linked with the Customs computers and it will electronically transfer the amounts to the Customs Head of Revenue A/C.

12.3 After the assessment is completed and the print of the assessed Customs copy of the B/E obtained by the CHA/Importer at Service Centre, the CHA shall present the copies of the TR-6 challan to the Bank for payment of duty.

12.4 The Bank shall enter the particulars of receipt of amount in the system and return two copies of the challan to the CHA/Importer duly stamped and signed.

12.5 Importers can pay duties/dues by cash or DD or both. However, they are advised to open accounts in the aforesaid designated Branch of the bank and give standing advice to the Bank to debit the Customs duty from their accounts for credit to the Customs Head of A/C so that immediately on assessment of the Bill of entry, the amount of duty is paid on the goods and clearance effected without loss of time.
13. **EXAMINATION OF GOODS AND DELIVERY**

13.1 In the case of 1\textsuperscript{st} check the goods shall be examined as stated above in paragraph 8.2.

13.2 In the case of 2\textsuperscript{nd} check appraisements, the CHA/Importer shall first register the goods for examination in the manner stated at para 8.2. Thereafter, the CHA/Importer shall put his signature on the printed copies of the B/E, declaring the contents of the B/E to be true and present the copies of the B/E along with Duty paid challan and other documents, duly certified to the Shed appraiser. The documents shall be arranged in the file cover in the following order:

i. Duty paid challan;
ii. First check copy of the Bill of Entry assessed under first check assessment scheme;
iii. Examination order;
iv. Finally assessed Bill of Entry;
v. Invoice/packing list; (original)
vii. Certificate of origin; (original)
v. Exemption Certificate in original, when concession in duty has been claimed, based on any certificates under any Notification.
ix. Copy of Bond or Undertaking executed, if any;
x. Bill of Entry declaration;
x. GATT declaration;
xi. Copy of Delivery order;
xii. Master Bill of Lading/AWB;
xiii. House Bill of Lading/AWB;
xiv. Technical literature etc.
xv. Written order for Green channel permission if any;
xvi. ADC clearance where required;
xvii. Any other documents required;

In case the number of invoices is more than one, then the invoice/packing list and related documents to that invoice, should be placed below the related assessment sheet of the Bill of Entry and not by bunching all the invoices at the end.

13.3 All the above documents will be retained by Customs at the time of giving “out of charge”. As such the certified Xerox copies of delivery order, Mater Airway Bill / House Airway Bill should be attached instead of original, as all these documents will be retained by the department and none of these will be returned to the Importer/CHA.

13.4 The Bill of Entry assessed on second appraisement, should be presented to the shed only after necessary bonds/undertakings or the Central Excise Certificate etc., wherever required are executed and detached by the Appraising Group and are ready for examination and giving Customs “Out-of-Charge”.

13.5 The Shed Appraiser shall debit Import Licenses and End Use Certificates. The audit of licence debits shall be done manually by DOS (Audit) before “Out-of-Charge” is given.

13.6 The Shed Examiner shall examine the goods and enter their report in the system as well as on the hard copy of the Bill of Entry (Customs copy). The signature of the CHA/importer shall be obtained on the report, as token of the goods having been examined in his presence. Name of the CHA/importer should also be recorded along with his I-Card No.

13.7 In case any query is to be raised at the time of examination it should be raised manually in the Bill of Entry, with the approval of Asstt. Commissioner (Shed). The importers will then furnish his reply and resubmit the Bills of Entry in the Import Shed for further processing. In view of his reply to the query, if the Shed Appraiser feels that the Bill of Entry requires reassessment, then he may forward the same back to the concerned Group, through the A.C. (Shed), with his comments. On the basis of the examination report, the report/comments offered by the Shed, the Group may revise the assessment or even raise a further query, if necessary.

13.8 After completing the examination of the goods, the Shed Appraiser would give the order of clearance.

13.9 After the order of clearance on the computer terminal has been signed the Importer's copy and Exchange Control copy of the Bill of Entry will be printed along with the Order of Clearance (in triplicate) and the examination report in the Import Shed itself. The print copies of the Bill of Entry shall bear the order of clearance number and name of the examining Appraiser. The importers copy and Exchange Control copy of the Bill of Entry along with two copies of the order of clearance shall be returned to the importer at the counter after the Appraiser has put his signature. One copy of the order of clearance will be attached to the Customs copy of the Bill of entry retained by the Shed Appraiser.

13.10 The importer shall present the remaining two copies of the order of clearance to the custodian along with the importer’s copy of the Bill of Entry. The Air India & AAI shall issue the Gate Pass after verification of the correctness of MAWB, HAWB and
number of packages etc. At this stage one copy of the order of clearance shall be returned to the Importer / CHAs after enclosing the Gate Pass No. and date on the same.

13.11 The Importer/CHA will present the Importer’s copy of the order of clearance to the Customs Officer at the Gate along with importers’ copy of the Bill of Entry and the Air India & AAI Gate pass. After inspecting the packages, the order of clearance copy will be retained by the Gate Officer after endorsing number of packages cleared against the order and the copies of the Bill of Entry and Gate Pass shall be returned to the importers.

13.12 The Customs copies of the Bills of entry shall be arranged in the order of Serial Number of the order of clearance and shall be preserved in the Import Shed for 7 days to take care of part deliveries. After completion of seven days, the Bill of Entry will be deposited with the MCD for CRAD Audit and record.

14. AMENDMENTS OF IGM/ BILLS OF ENTRY

14.1 AMENDMENT IN IMPORT GENERAL MANIFEST
The person in-charge of the conveyance airlines etc. would be required to submit a written request to the Asstt. Commissioner (Imports), seeking amendment of IGM particulars giving the reasons therefor. If satisfied, the A.C. (Imports) may carry out the amendment on the system through the module provided for this purpose.

14.2 AMENDMENT OF BILL OF ENTRY
In case of any errors noticed after submission of Bill of Entry, but before examination of goods the CHA/Importer may seek amendment of the Bill of Entry through the service Centre after obtaining the approval of the A.C. (Appraising Group)

14.2 It may be emphasized that no amendment in the Bill of Entry particulars and consequent reprints shall normally be allowed after out of charge has been recorded in the system. An amendment of the Bill of Entry after out of charge may be allowed as follows:

(a) the provisions of Sec. 149 of the Customs Act 1962 have been complied with;
(b) If the request for amendment is made within four months of filing of the Bill of Entry.
(c) The permission of the Additional/ Dy. Commissioner of Customs is obtained; and
(d) The importer produces the duplicate as well as the exchange control copy for cancellation before amendment is carried out and fresh print outs are generated.

14.3 It may be noticed that no request for attestation of extra copies of the Bill of Entry or for re-prints shall be entertained. Importers/CHAs are advised to keep the original documents (importer’s copy of the Bill of Entry and TR-6 challan) safely with them.

15 SECTION 48 CASES
Data entry in section 48 cases shall be done as usual. The B/E No. shall be assigned after permission by the Assistant Commissioner.

16 ADVANCE CUSTOMS CLEARANCE SYSTEM

16.1 Consequent upon the amendment of Section 46 of the Customs Act, 1962 by the Finance (No.2) Act, 1996, it is now possible to present a Bill of Entry even before he arrival of the aircraft bringing the imported goods. As per the amended provisions, a Bill of Entry may be presented before the delivery of the import manifest, if the aircraft by which the goods have been shipped is expected to arrive within 30 days from the date of presentation. The necessary arrangements have accordingly been made in this Custom House for processing the Bill of Entry filed in advance of the arrival of the aircraft or filling of the import manifest.

16.2 Any person may file a bill of Entry under the Advance Customs Clearing System if he has the copies of the AWB and the invoice for preparing the Bill of Entry. The Bill of Entry would be filed and assessed in the same manner as the regular Bill of Entry. However, instead of generating 3 copies of the Bill of Entry and duty payment challan, the system will generate a single copy of the Bill of Entry to inform the importer about the assessment details. The final print out containing 3 copies each of the Bill of Entry and challan would be generated after the IGM details are entered after arrival of the goods. If there is any change in rate of duty, the Bill of Entry will be reassessed.

16.3 It may be clarified that an advance Bill of Entry would be valid only if the aircraft bringing the goods arrives within 30 days from the date of presentation of the advance Bill of Entry. If there is a delay beyond 30 days, in the arrival of the aircraft, the Bill of
Entry shall not be valid and fresh Bill of Entry would have to be filed. It may also be noted that the rate of exchange to be applied for calculating the value of the goods shall be the rate prevailing at the date of filing the Advance Bill of Entry. If however, the aircraft bringing the goods arrives beyond 30 days of the filing of the Advance Bill of Entry, a fresh Bill of Entry would need to be filed and the rate of exchange would be the rate prevalent on the date of filing of such a fresh Bill of Entry.

16.4 The rate of duty applicable to goods sought to be cleared against Advance bill of Entry would be as applicable on the date of arrival of the goods and not on the date of filing the Bill of Entry.

17. **GUIDELINES FOR FILLING UP DECLARATION:**
A detailed guidelines for filing up of Import Cargo declaration and a flow chart showing the processing of bill of entry in the EDI system are enclosed as Annexure II & III respectively to this public notice.

\[ Sd/- \]
\[ (V. P. SINGH) \]
COMMISSIONER OF CUSTOMS

**ATTESTED:**

\[ Sd/- \]
\[ (A. K. KAUSHAL) \]
ADDL. COMM. OF CUSTOMS

**ANNEXURE – II**

**GUIDELINES FOR FILING DECLARATION FOR IMPORTS**

PLEASE COMPLETE IMPORTS CARGO DECLARATION FORM-ANNEXURE II AND SUBMIT ALONG WITH A CLEAR COPY OF THE INVOICE FOR PROCESSING AT THE SERVICE CENTRE.

1. **IE CODE NUMBER**
   (Mandatory Field Length: 10)
   Director General of Foreign Trade allocates IE codes to all importers/exporters at the time of registration. Please have it registered with this Customs House by producing the original letter of allotment. Please contact AC-EDI for this purpose. The System will accept the documents only after registration is done. Please note this is a 10 digit numeric and system will not accept the combination alphanumeric codes as also less or more than 10 digits.

   If the Importer has more than one address registered in the system for a particular IE code then please write the address for which the Bill of Entry is being filed and the invoice should also have the same address.

**PERSONAL IMPORTS:**

In case of personal Import where the goods are imported under personal name, please write clearly “PERSONAL”. Please write the name and address of the person that should match with the name and address given on the delivery order issued by the airline.

**GOVERNMENT:**

Ministries and Departments of the Central
or a State Government are exempt from obtaining Importer/ Exporter codes. Wherever the import is being made by such departments/ ministries, please write “GOVERNMENT” in bold letters with their complete address. Public Sector Enterprises are not exempt from obtaining IE codes and these are required to indicate the codes while filing documents.

**DIPLOMATIC:**

For diplomatic goods, please write “DIPLOMATIC” and the name and complete address of the Embassy which is importing the goods.

All documents for other categories where Importer/ Exporter code is not available/ applicable will be accepted for processing only after approval of the Assistant Commissioner (Noting).

**HIGH SEA SALES:**

For High Sea Sales, please file the Bill of Entry in the name of the final buyer.

If the Importer/ Exporter code given on the declaration form does not match with the code available in the directory, the system will reject the document.

<table>
<thead>
<tr>
<th></th>
<th><strong>CHA LICENCE NUMBER</strong> (Mandatory, Field Length :7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Please write the license number issued by Customs authorities. Filed length : 7 Characters. If your license number is not registered in the system, please contact AC-EDI for registration. The declaration form will be accepted by the system only after the registration is done. Importers not availing the services of Customs House Agents can file the document under the category “SELF”. It has to clearly marked “SELF” on the declaration form in this field.</td>
</tr>
</tbody>
</table>

If the CHA code given on the declaration form does not match with the codes available in the directory, the system will reject the document.

<table>
<thead>
<tr>
<th></th>
<th><strong>PORT OF SHIPMENT</strong> : (Mandatory)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Please write the name of the city in which the Airport/ Sea port is located. Please do not write the name of the Airport/ Sea port on the country’s name.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th><strong>COUNTRY OF ORIGIN</strong> : (Mandatory)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Please write name of the country where the goods originated/ manufactured.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th><strong>COUNTRY OF CONSIGMENT</strong> (Mandatory)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Please write the name of the country from which the imported goods have been consigned.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th><strong>IGM NUMBER</strong> : (Mandatory, Field Length : 5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Please write the IGM (Import General Manifest) number. The IGM number is allocated by at the file the IGM at the service Centre or through</td>
</tr>
</tbody>
</table>
the service providers. The system will not accept any document if the corresponding IGM details are not available in the system.

Please contact the respective airlines:
(i) If IGM is not filed.
(ii) To correct any error in IGM details filed by the airlines such as MAWB, HAWB, gross weight, number of packages etc. The airline has to seek permission of the Assistant Commissioner for amending the information.

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IGM DATE :</td>
<td>(Mandatory, Field Length : 8) Please write the date of the IGM.</td>
</tr>
<tr>
<td>MAWB NUMBER :</td>
<td>(Mandatory, Field Length : 20) Please write the Master Airway Bill Number as given by airlines. The system does not accept MAWB number which is more or less than 11 characters. The MAWB number is entered without any blank or prefix. The MAWB number 020-6974-7296 will be entered as 02069757296.</td>
</tr>
<tr>
<td>MAWB DATE :</td>
<td>(Mandatory, Field Length : 8) Please write the date of the Master Airway Bill Number.</td>
</tr>
<tr>
<td>HAWB NUMBER :</td>
<td>(Field length :20) Please write the House Airway Bill Number as given by Airlines. The HAWB number is entered without any blank or prefix. EXAMPLE : The HAWB number 12-8763 will be entered as 128763</td>
</tr>
<tr>
<td>MARKS AND NUMBERS :</td>
<td>(Field Length : 20) Please write the Marks and Numbers, if any, given on the packages for identification of the packages.</td>
</tr>
<tr>
<td>NUMBER OF PACKAGES :</td>
<td>(Mandatory) (Field length : 4) Please write the total number of packages of the consignment and the type of packages (i.e. boxes, bags, drums etc.) EXAMPLE : 30 Boxes; For multiple IGMs, please write the number of packages of each IGM.</td>
</tr>
<tr>
<td>GROSS WEIGHT :</td>
<td>(Mandatory Field Length : 9) Please write the gross weight of consignment and the unit of measure. EXAMPLE : 657 Kgs. For multiple IGMs, please write the gross weight for each IGM.</td>
</tr>
</tbody>
</table>

NOTE:
MULTIPLE IGMS

There may be cases where a single consignment has landed in more than one flight since the total consignment could not be accommodated in the same flight. Some packages have arrived in one flight and the remaining on another flight. While filing the declaration in Annexure-II for such cases, please give IGM details for all flights.
by which the consignment has arrived.

For multiple IGMs, please write complete details of IGMs,
(i) IGM numbers
(ii) IGM date
(iii) Number of packages in each IGM
(iv) Weight given in each IGM.

The system will not accept the document if any of the above information given in field number 6 to 11 does not match with the information available in the system.

12A  TYPE OF BILLS OF ENTRY:
HOME CONSUMPTION/
WAREHOUDING/
EX-BOND (H/W/X)

Please write the type of Bill of Entry.
“H” for Bills of Entry for Home Consumption.
“W” for Warehousing Bill of Entry.
“X” for ex-bond Bill of Entry.

Please provide details of the Bills of Entry through which the consignment had been cleared.
Additional information:

a) If Bill of Entry is for High Sea Sale, please write in bold letters ‘HIGH SEA SALE’

b) If Bills of Entry is for Aircraft parts of grounded Aircraft (for Airlines), please write in bold letters “AOG”

c) If Bill of Entry is for Defence goods, please write in bold letters “DEFENCE”

d) If Bills of Entry is for Diplomatic goods, please write in bold letters “DIPLOMATIC”

e) If Bills of Entry is for Books, please write in bold letters “BOOKS”

There is a provision in the system to accept one entry per invoice for the import of Books and Journals. Please provide the following information for filing such Bill of Entry.

- Unit
- Accounting Unit
- Item Description
- Invoice Value

<table>
<thead>
<tr>
<th>Unit A/c</th>
<th>Item</th>
<th>Inv.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unit</td>
<td>Description</td>
</tr>
<tr>
<td>1</td>
<td>LOT</td>
<td>Books</td>
</tr>
<tr>
<td></td>
<td></td>
<td>No of Titles = 50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>No of Books = 200</td>
</tr>
</tbody>
</table>

12B  ADVANCE/ POST ARRIVAL :
(Mandatory)

There is a provision in the system to accept Bills of Entries for which IGM is not filed. You may file a prior Bills of Entry.
Please mark on the declaration as “PRIOR B/E”. The IGM number will be entered in the system once it is filed by the airline.
13 CATEGORY OF IMPORTER: (Mandatory) (GOVT/ PUBLIC SECTOR PRIVATE) Please write “GOVERNMENT” if the importer is a Central or State Government department. Please write “PUBLIC SECTOR” if the importer is a public sector company. Please write “PRIVATE” if the importer does not fall under the above mentioned categories.

14A WHETHER FIRST CHECK REQUIRED ? (Y/N) (Mandatory) If first check of goods is requested, please write “YES” else “NO”

IF YES, REASONS THEREOF (Field Length: 2000) Please write the reasons for requesting first check.

14B WHETHER GREEN CHANNEL CLEARANCE REQUIRED (Y/N) (Mandatory) If green channel is requested, please write “YES” else “NO”.

15 INVOICE DETAILS” NOTE -1

Invoice details have 8 sub-heads. Please carefully complete the information since the assessment of the consignment is done based on the information given herein.

Please attach a clear copy of invoice along with declaration form. The following vital information should be clearly highlighted in the invoice.

a) Supplier’s name and complete address. The document will not be accepted if the complete address of the supplier is not available on the copy of the invoice.

b) The country of origin should match with the information given in Annexure – II.

c) Item description
   In case the item description as given in the invoice is more than 60 characters, please highlight the essential components of the description.

d) Quantity

e) Accounting Unit.

There is a master available in system for Accounting Unit. The unit of measure available in the system are given hereunder:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BAG</td>
<td>Bags</td>
<td>MTS</td>
<td>Metric Ton</td>
</tr>
<tr>
<td>BAL</td>
<td>Bale</td>
<td>MLT</td>
<td>Millilitre</td>
</tr>
<tr>
<td>BOU</td>
<td>Billion of Units</td>
<td>MTR</td>
<td>Metres</td>
</tr>
<tr>
<td>BUN</td>
<td>Bunches</td>
<td>NOS</td>
<td>Numbers</td>
</tr>
<tr>
<td>BDL</td>
<td>Bundles</td>
<td>PAC</td>
<td>Packs</td>
</tr>
<tr>
<td>BKL</td>
<td>Buckles</td>
<td>PCS</td>
<td>Pieces</td>
</tr>
<tr>
<td>BOX</td>
<td>Boxes</td>
<td>PRS</td>
<td>Pairs</td>
</tr>
<tr>
<td>BTL</td>
<td>Bottles</td>
<td>QTL</td>
<td>Quintals</td>
</tr>
<tr>
<td>CAN</td>
<td>Cans</td>
<td>ROL</td>
<td>Rolls</td>
</tr>
<tr>
<td>CTN</td>
<td>Cartons</td>
<td>SQY</td>
<td>Square Yards</td>
</tr>
<tr>
<td>CCM</td>
<td>Cubic Centimetres</td>
<td>SET</td>
<td>Sets</td>
</tr>
<tr>
<td>CBM</td>
<td>Cubic Metres</td>
<td>SQF</td>
<td>Square feet</td>
</tr>
<tr>
<td>CMS</td>
<td>Centimetres</td>
<td>SQM</td>
<td>Square Metres</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DRM</td>
<td>Drums</td>
<td>TBS</td>
<td>Tablets</td>
</tr>
<tr>
<td>DOZ</td>
<td>Dozens</td>
<td>TUB</td>
<td>Tubes</td>
</tr>
<tr>
<td>GGK</td>
<td>Great Gross</td>
<td>TGM</td>
<td>Ten Gross</td>
</tr>
<tr>
<td>GYD</td>
<td>Gross Yards</td>
<td>THD</td>
<td>Thousands</td>
</tr>
<tr>
<td>GRS</td>
<td>Gross</td>
<td>TON</td>
<td>Tonnes</td>
</tr>
<tr>
<td>GMS</td>
<td>Grams</td>
<td>UNT</td>
<td>Units</td>
</tr>
<tr>
<td>KME</td>
<td>Kilometres</td>
<td>UGS</td>
<td>US Gallons</td>
</tr>
</tbody>
</table>
f) UNIT PRICE ::
The unit price given in the invoice should be for the Accounting Unit say unit, hundred, per thousand or for the accounting given above.

NOTE – 2
MULTIPLE INVOICES :
Please ensure the information is provided on a separate sheet in the following format if the number of invoices is more than two.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Invoice No.</th>
<th>Date</th>
<th>Value</th>
<th>Currency</th>
<th>Freight</th>
<th>Insurance</th>
<th>Other</th>
<th>Terms</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A-1</td>
<td>20.02.98</td>
<td>200</td>
<td>USD</td>
<td>INR</td>
<td>INR 200</td>
<td>USD 10</td>
<td>FOB</td>
</tr>
<tr>
<td>2</td>
<td>B-1</td>
<td>22.02.98</td>
<td>400</td>
<td>USD</td>
<td>20%</td>
<td>USD 4 -nil-</td>
<td>FOB</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>C-1</td>
<td>23.02.98</td>
<td>500</td>
<td>French</td>
<td>CIF</td>
<td></td>
<td></td>
<td>FOB</td>
</tr>
<tr>
<td>4</td>
<td>D-1</td>
<td>24.02.98</td>
<td>300</td>
<td>Sing. Sil 3</td>
<td>CF</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A INVOICE NUMBER :
(Mandatory, Field Length :16)
Please write the invoice number clearly. The system accepts a maximum 16 characters (including blanks, hyphens, slash etc.)

EXAMPLE :
IMP-12-97-98 means total of 12 characters.
For multiple invoice, please write the invoice number as shown above in (Note-2).
There is also a provision in the system to accept “NIL” Invoice number.

B INVOICE DATE :
(mandatory, Field length: 8)
Please write the date as mentioned on the invoice. For multiple invoices please write the invoices dates as shown above. (Note-2)

C VALUE OF INVOICE
(Mandatory, Field Length : 13)
Please write the value of the invoice. The value of the invoice written should be equivalent to the total of item values i.e. Unit price X Quantities for all items listed in the invoice.
Discounted value is not accepted except for the consignments of books / journals or with the prior approval of the Assistant Commissioner.
For multiple invoices, please write the values of each invoice as shown above. (Note 2)
If the invoices have more than one currency, please write the currency of individual invoice along with the value as shown above. (Note 2)

EXAMPLE :

<table>
<thead>
<tr>
<th>Item Desc.</th>
<th>Qty</th>
<th>Unit Price</th>
<th>Total CIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. XXX</td>
<td>10</td>
<td>50</td>
<td>500</td>
</tr>
</tbody>
</table>

In such a case, freight and insurance charges should be shown as NIL.

b) Where the Unit price does not include the freight and insurance charges and these
charges are mentioned separately in the invoices. Please write the freight and insurance charges in the designated fields of the declaration form.

EXAMPLE:

<table>
<thead>
<tr>
<th>Item Desc.</th>
<th>Qty</th>
<th>Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX</td>
<td>10</td>
<td>40</td>
<td>400</td>
</tr>
</tbody>
</table>

Freight charges = 75  
Insurance charges = 25  
TOTAL CIF = 500

3) CF – There can be two types of CF invoices.

a) Where the unit price includes the freight, please write the actual insurance charges or in percentage in the designated field of the declaration form.

EXAMPLE:

<table>
<thead>
<tr>
<th>Item Desc.</th>
<th>Qty</th>
<th>Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>YYY</td>
<td>10</td>
<td>50</td>
<td>500</td>
</tr>
</tbody>
</table>

b) Where the unit price does not include the freight charges and are mentioned separately in the invoice. Please write the freight charges as mentioned in the invoice in the designated field of the declaration form.

EXAMPLE:

<table>
<thead>
<tr>
<th>Item Desc.</th>
<th>Qty</th>
<th>Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>YYY</td>
<td>10</td>
<td>45</td>
<td>450</td>
</tr>
</tbody>
</table>

Freight charges = 50  
TOTAL CIF = 500

4) CI – There can be two types of CI invoices.

a) Where the unit prices includes the insurance charges please write the actual freight charges or in percentage in the designated field of the Declaration form.

EXAMPLE:

<table>
<thead>
<tr>
<th>Item Desc.</th>
<th>Qty</th>
<th>Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>YYY</td>
<td>10</td>
<td>50</td>
<td>500</td>
</tr>
</tbody>
</table>
b) Where the unit price does not include the insurance charges and are mentioned separately in the invoice, please write insurance charges in the designated field of the declaration form.

EXAMPLE:

<table>
<thead>
<tr>
<th>Item</th>
<th>Qty</th>
<th>Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Desc.</td>
<td>Price</td>
<td>CIF</td>
<td></td>
</tr>
<tr>
<td>1. YYY</td>
<td>10</td>
<td>48</td>
<td>480</td>
</tr>
<tr>
<td>Insurance charges</td>
<td>= 520</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL CI</td>
<td>= 500</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

F FREIGHT CHARGES
(Mandatory, Field Length : 13)

Please write the actual freight charges and the currency in which the freight had been paid. If the terms of invoice are either FOB or CI and the actual freight charges are not given on the declaration form, the system will take 20% of the value for assessment purposes.

If the consignment is to be cleared against a license and freight charges are more than 20% of FOB value, it is mandatory to give actual freight charges for debiting the license. However, the duty will be calculated based on the FOB value plus 20% freight amount. For multiple invoices (FOB or CI), please mention the total freight charges for all invoices or in percentage. The system will then apportion the total freight charges depending upon the value of each invoice. You can also give the freight charges for individual invoice, if available. There is a provision in the system to accept different currencies for freight charges. It also accepts freight charges in percentage.

G INSURANCE CHARGES
(Mandatory, Field Length : 13)

Please write the actual insurance charges and the currency in which the amount is paid. If the terms of invoice are either in which the amount is paid. If the terms of invoice are either FOB or CF and the actual insurance charges are not given on the Declaration form, the system will take 1.125% of the value for assessment purpose.

For multiple invoices (FOB or CF) please mentioned the total insurance charges for all invoices or in percentage. The system will then apportion the total insurance charges depending upon the value of each invoice. You can also give the insurance charges for individual invoice if available. There is a provision in the system to accept different currencies for insurance charges. It also accepts insurance charges in percentage.

H OTHER CHARGES
(Field Length : 11)

Please write any other charges given in invoice along with the currency (packing, handling, inland freight etc.) Please write the total of all such charges
and do not include landing charges. This is calculated by the system. The value given in other charges field is added to the total cost for calculating assessable value of the consignment. The other charges get apportioned to all the items of the Bill of Entry.

16 SVB LOADING (Y/N) (Mandatory) 

Please write “YES” if any loading has been decided by the Special Valuation Branch of Customs, else write “NO”. The SVB loading is decided on the basis of relationship between the buyer and the seller. Please refer to field number 22 of the declaration form. There may be some cases where it has decided by Special Valuation Branch not to load the value on the basis of declared value by the importer. In such cases, please write “N”.

17 CLAIM OF ASSESSMENT (Mandatory)

This is a very important head. This has 9 sub-heads in a tabular form. Please provide the information under each head. The assessment of the Bill of Entry is done based on the information provided herein.

<table>
<thead>
<tr>
<th>(a) S.No. of Items</th>
<th>(b) Desc.</th>
<th>(c) Code</th>
<th>(d) CTH</th>
<th>(e) Notin/yr Sr., No.</th>
<th>(f) CETH</th>
<th>(g) Notif/Yr/CESS</th>
<th>(h) ITC HS Sr. No.</th>
<th>(i) Code/Policy/Para/LIC</th>
</tr>
</thead>
</table>

a) SERIAL NUMBER OF THE ITEMS IN INVOICE

Please ensure that serial number of the item in the declaration form matches with the serial number given in the invoice.
otherwise there could be an error while
taking information from two different
places. If the serial number of the items is
not given in the invoice, please serialize
them in the same sequence as given in the
declaration form.

b) GENERAL
DESCRIPTION OF THE
ITEM
Field Length : 60

Please write a description of the item. This
is neither printed on the Checklist or on the
Bill of Entry. It is available of the system
to facilitate Appraising Officer to identify
the item. This information may be different
from what is mentioned in the invoice. The
item description entered from the invoice
is printed on the Bill of Entry.

c) RITC CODE
Field Length : 8

Please consult Revised Indian Trade
Classification Book published by the
Directorate General of Commercial
Intelligence and Statistics, Calcutta, (1996
version) before writing this code on the
declaration form. The system will not
accept field length less or more than 8
characters.

d) CTH CODE
Field Length : 6

Please write the Customs Tariff Heading
under which the item is classified. Please
consult the Tariff before writing the code.
The system will not accept the code which
is less or more than 6 characters.

e) NOTIFICATION
NUMBER / YEAR
Field Length : 10

Please write the notification number/ year
and relevant Serial number, if any, for
claiming concessional Basic Customs Duty
benefits. The serial number is neither
printed on the Checklist or on the Bill of
Entry but will appear on the screen of the
Appraising Officer. The system will do the
calculations based on the information given
in both the fields.

EXAMPLE :
For CTH Code 901849
Notification number 11
Year 1997
Serial number 213A

Be written as :
CTH Notin/Yr.
Serial no.

901849 11/97
SI. (213A)

SUB-SERIAL NUMBER
OF NOTIFICATION

There may be some cases where serial
numbers have sub-serial numbers to avail of
Customs Duty benefits. This is neither printed on the Checklist nor on the Bills of Entry.
The above notification number 11/97 has
several sub-serial numbers. Please write
the applicable sub-serial to avail concessional Customs Duty benefits. The tariff heading, the notification number and
the sub-serial be written as :

CTH Notin/ Yr.
Serial no.
f) CETH CODE
Field length : 6
Please write the Central Excise tariff Heading under which the item is classified. Please consult the Tariff before writing the code. The system calculates Central Excise Duty based on this code. The System will not accept the code that is less or more than 6 characters.

g) NOTIFICATION NUMBER / YEAR and SERIAL NUMBER
Field Length : 10
Please write the notification number/ year and relevant Serial number, if any for claiming Central Excise Duty benefits. The serial number is neither printed on the checklist nor on the Bill of Entry but will appear on the screen of the Appraising Officer and the system. The system will do the calculations based on the information given in both the fields.

EXAMPLE:
For CETH code 710140
Notification number 12
Year 1997
Serial number 4

Be written as:

CETH Notin' yr
Serial no.

------------------- ---
710140 12/97
SI(4)

h) CESS SERIAL NUMBER
Field Length : 6
Please write CESS serial number if the item falls under the category of CESS duty.

i) ITC CODE / POLICY PARA/ LICENSE DETAILS
Field Length : 6
Please write the 8/10 digits ITC HS Code, Import policy para or license number under which the item is being imported.

EXAMPLE:
i) ITC HS code - 84401000
8440100010
ii) Para 5.5 of IEP 97/2002
iii) License details

For import items which require a licence, please write the licence number, date of licence for each item. This information is required to debit the license.

If there are more than one license to be debited against a single item, please give :-

i) License number
ii) Quantity
iii) Value of each license

EXAMPLE

For import of Gold, the license details may please be given on the declaration form as
shown hereunder.

<table>
<thead>
<tr>
<th>Item</th>
<th>Licence No.</th>
<th>Debit Qty</th>
<th>Value (CIF)</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>XX-1</td>
<td>22.01.98</td>
<td>32,00,000</td>
</tr>
<tr>
<td>1</td>
<td>YY-2</td>
<td>14.02.98</td>
<td>8,00,000</td>
</tr>
</tbody>
</table>

18 **SECTION 48:**

If the document is being filed after 30 days of the landing of flight, the Bill of Entry falls under Section 48. The system will enquire the reasons for the delay in filing the documents. The Bills of Entry number will be allocated only after the Assistant Commissioner grants permission on the system to process the document.

**UNDER SECTION 48 (Y/)**

If the Bill of Entry falls under Section 48, please write “YES” else “NO”.

**IF YES, REASONS FOR DELAY**

(Field Length: 2000)

Please write the reasons for delay.

19 **NATURE OF TRANSACTION**

(Mandatory)

Please tick the applicable box depending upon the type of transaction.

(SALE/ CONSIGNMENT/ HIRE/ GIFT/ OTHERS)

20 **TERMS OF PAYMENT**

(Mandatory)

Please tick the applicable box depending on your understanding / agreement with the supplier.

(LC/ FOC/ DP/ SD/ OTHERS)

21 **CONDITIONS ATTACHED WITH SALES (IF ANY)**

(Mandatory, Field Length: 120)

Please write the conditions, if any, attached with sales. If no conditions are attached, please write “Not Applicable”

22 **ARE BUYER AND SELLER RELATED (Y/N)**

(Mandatory)

Please write “YES” if buyer and seller are related else “NO”

(i) **RELATIONSHIP**

Field Length: 40

Please write the relationship between the buyer and seller

AGENT/ DISTRIBUTOR/ COLLABORATOR/ OTHERS

(ii) **BASIS OFDeclared VALUE**

Field Length: 180

If buyer and seller are related, please write the basis of the values declared.

(iii) **VALUATION METHOD APPLICABLE**

Field length: 180

If buyer and seller are related, please write the valuation method applicable.