Circular No.40/2017-Customs

F.No. 450/148/2015-Cus-IV
Government of India
Ministry of Finance, Department of Revenue
(Central Board of Excise and Customs)

Dated: the 13th October,2017

To

Chief Commissioners of Customs, New Delhi
Chief Commissioners of Customs, Chennai

Sir,

Subject: Pilot Implementation of Paperless Processing under SWIFT-Uploading of Supporting Documents-reg.

Kind reference is invited to Para 8 of Board's Circular No. 10/2016 dated 15th March, 2016 wherein, it was stated that CBEC was in the process of procuring IT infrastructure to capture digitally signed copies of the supporting documents. Under project "Saksham", CBEC has upgraded its IT infrastructure, which would inter alia be used for the introduction of paperless processing under Single Window Interface for Facilitation of Trade (SWIFT). With the objective of reducing physical interface between Customs/regulatory agencies and the trade and to increase the speed of clearance, it is proposed to introduce a facility to upload digitally signed supporting documents on a pilot basis to be launched shortly at Air Cargo complex, New Delhi and Chennai Customs House. The pilot will cover all types of imports under ICES.After the completion of the pilot, the facility will be extended to all ICES locations.

2. Under CBEC Circular No. 10/2015 dated March 31, 2015, and Circular 26/2015 dated November 23, 2015, Bills of Entry are required to be submitted by authorized persons on ICEGATE after affixing their digital signatures. Now, under this pilot, the authorized persons Customs Brokers/ Importers)would also be required to submit all supporting documents online on ICEGATE after affixing digital signatures. Commissioners of Customs at Air Cargo complex, New Delhi and Chennai Customs House will issue Public Notices that for a specified appraising group, all supporting documents may be uploaded on ICEGATE for Bills of Entry filed through ICEGATE for that appraising group.The facility to upload supporting documents on ICEGATE would be opened on October 20, 2017. On a voluntary basis, Members of the trade may use this facility to upload the supporting documents concerning Bills of Entry that may be filed on or after October 20, 2017. After 15 days of the launch of the facility, a review will be carried out, and thereafter, it will be introduced as a mandatory requirement. For this pilot, the following procedure will apply:

Uploading supporting documents

3. For uploading supporting documents on ICEGATE, the authorized persons must Open ICEGATE URL https://www.icegate.gov.in/, Click on **Login/Signup** button for login into ICEGATE by using his/her access credentials and then Click on **e-SANCHIT** link provided in left vertical menu to redirect on e-SANCHIT. The step-by-step procedure for upload of supporting documents is also provided on the ICEGATE website. While preparing a job for submission on ICEGATE in their respective Remote EDI Systems (RES), the authorised personsmust ensure that they have uploaded all the necessary supporting documents. A facility has also been

provided on ICEGATE to the authorized persons to access and view the documents uploaded by them.

4. In case the authorised person seeks to provide a document after the generation of the Bill of Entry number, he/she may first upload the document on ICEGATE, obtain a unique ID Image Reference number (IRN) for the document and link that document with the corresponding Bill of Entry by submitting an amendment at the Service Centre. This procedure will also apply when the authorised person submits a document in response to a query raised by Customs for a Bill of Entry.

Assessment & Document Verification

5. Once a Bill of Entry has been filed, Customs officers will be able to access the uploaded electronic versions of supporting documents while viewing or assessing the Bill of Entry on ICES. During assessment, ICES provides for a query to be raised in order to call for additional documents or information. In response to a query, supporting documents can also be uploaded online by following the procedure described in para 4 above. All documents required for the purposes of assessment would be viewed online. In due course, the facility to view supporting documents will also be extended to officers of the Participating Government Agencies (PGAs).

6. Post Clearance Compliance Verification (PCCV) will be carried out online based on the electronic versions of supporting documents instead of hardcopy dockets of the Bills of Entry.

Goods Registration, Examination & Clearance

7. After filing of the Bill of Entry, the authorized person (e.g. importer/Customs Broker) may with his self-assessed copy of the Bill of Entry, approach the designated place for goods registration, document verification and clearance. In case goods are to be examined, the officer examining goods may record the results of inspection/examination online on ICES.

8. Some types of supporting documents are required to be presented in original (as specified in the respective notifications) for verification of seal/signature etc., for defacement and for the debit of quantities/value. Trade should present hardcopy at the time of the registration of goods or at a place specified by the Commissioner of Customs. It may however be noted that **all supporting documents** shall be uploaded digitally, including those documents that must be presented in hardcopy. For supporting documents, where a debit of quantity/value is required to be made on hardcopy, for every subsequent Bill of Entry filed for import, the latest debit sheet shall be uploaded. The authorized person filing the Bill of Entry should pay attention *while linking supporting documents with Bills of Entry and should ensure that the correct unique* reference numbers (IRNs) are mentioned in the Bills of Entry.

Manifest Closure

9. With the submission of supporting documents online, the manifest closure department of the Custom House will not receive hardcopies of dockets. Officers shall rely on the electronic records maintained on ICES to carry out activities in relation to manifest closure.

Other features to be pilot-tested

10. In consultation with the stakeholders, in the course of the pilot, the following features will taken-up for pilot-testing:

(a) Upload of supporting documents for Bills of Entry is filed through the Service Centers.

(b) On a test-basis, handheld devices would be used by Examining Officers and Shed Superintendents to record inspection/ examination reports on the spot.

(c) Presently, electronic copies of Out of Charge orders and assessed copies of Bills of Entry are delivered online to the Custodians and authorised persons. In the course of the pilot, digital signatures will be applied on these messages and not copies of Bills of Entry.

11. The Bill of Entry (Electronic Integrated Declaration) Regulation, 2011, was placed on the CBEC website since August 4, 2017 for public feedback. Based on the feedback, the Regulations are being finalized. This updated draft Regulations provide for the authorized person to submit digitally signed electronic integrated declarations (Bills of Entry) and supporting documents and dispenses with the need for trade to submit the corresponding hardcopies. The draft Regulations also provide that the authorised person shall retain, for a period of 5 years from the date of acceptance of the Bill of Entry, all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs or other Government agencies in connection with any action or proceedings under the Customs Act 1962 or any other law for the time being in force.

12. Chief Commissioners of Customs Delhi and Chennai are requested to kindly issue public notices. To facilitate smooth roll out of pilot, feedback and queries may be addressed by email to gaurav.dhanda@icegate.gov.in and nsm.ices@icegate.gov.in. References in hardcopy may be sent to Commissioner (Single Window), HUDCO Vishala Building, B – Wing, Bhikhaji Cama Place, R.K. Puram, New Delhi - 110066.

Yours faithfully,

13/10/17

(Maninder Kumar)
OSD (Cus IV)