

CUSTOMS

-COPY OF-

INSTRUCTION NO.06/2017-Customs

Dated 2nd June, 2017

F.No.401/81/2011-Cus III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)
New Delhi
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To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise
All Director Generals under CBEC

Manual filing and processing of bills of entry/shipping bills-regarding.

I am directed to invite attention to Board's instructions of even no. dated 04.05.2011, read with Corrigendum dated 12.05.2011 and instruction dated 07.04.2011 on the subject mentioned above. It has been reiterated by the Board that manual bill of entry shall be allowed to be filed in EDI locations only in exceptional and genuine cases where permitted by the Principal Commissioner/Commissioner of Customs strictly in accordance with the legal provisions.

2. The Principal Commissioner/Commissioner of Customs is required to issue suitable public notice specifying the exceptional and rare situations where manual bill of entry may be Filed and the list should be periodically reviewed.

3. The Public Accounts Committee have adversely commented on the continuous instances of manual filing of bills of entries at several EDI locations in their fiftieth report (2015-2016). For bringing in better accountability, efficiency and transparency as recommended by PAC, it is imperative to keep track of all manually filed bills of entry. Further, the registered manual bills of entry will be linked with a system generated challan for enabling electronic payment of Customs duty in the e-payment portal ICEGATE. This is in line with the Government of India's intensive promotion of digital payment. Accordingly, a procedure has been devised a detailed below for streamlining the processing of manual Bills of entries and necessary changes have been made in ICES 1.5 which will enable capturing of data as a move towards full digitization.

Procedure

a. When the permission for filing manual bill of entry has been accorded by the Competent Authority, the basic details of the bill of entry, currently entered manually in a register maintained by the Noting Section are henceforth to be entered by the Noting Section in ICES 1.5 and a Job No. assigned to such BE. These basic details are as follows:

- a) IEC
- b) Custom Broker Number, if applicable
- c) Total Assessable value
- d) Total duty (Self Assessed)
- e) Port of Destination
- f) Customs Site
- g) IGM No.
- h) IGM Date
- i) Master BL/AWB
- j) House BL/AWB
- k) GSTN No.
- l) Assessment Group

In certain cases, where IGM details are not applicable (such as Domestication of Containers), a separate entry option has been provided for the same.

Once a Job number is assigned by the system, the IGM details (where applicable) are matched and linked with the cargo declared in BE.

- b. The declaration with the job number shall then move to the Assistant Commissioner/Deputy Commissioner of the concerned group who may approve the job in the Role of ACL in ICES after recording the reasons for Manual BE and the Reference No. of file approval by Commissioner.
 - c. A six Digit Bill of Entry number (Running serial No. across all ports) would be generated and assigned to the declaration, after the concurrence of the Assistant Commissioner or Deputy Commissioner of Customs.
 - d. The manual bill of entry shall be filed by the importer or his representative quoting the assigned bill of entry number, and will be assessed on paper as per usual process, after assessment of the paper bill of entry by Appraiser and Assistant Commissioner or Deputy Commissioner concerned, the ACL has an option to enter the total duty and licence associated, if any with this declaration, in the ICES 1.5. The manual debit of licence is to be invariably done in the licence ledger prior to this process.
 - e. A challan of duty amount to be paid by the importer, post adjustment in license, etc., if any, would then be generated in the system and be available for payment in the e-payment portal ICEGATE and bank. Once paid, the receipt of payment would be automatically integrated in the system. No manual challans would henceforth be allowed for duty payment.
 - f. The OOC acknowledgement shall be entered by Shed Appraiser in the option provided in the SUP role.
 - g. Once goods are cleared, the docket shall be forwarded to the Noting Section, which shall enter the remaining details including examination report of that Bill of Entry using MBE role. The Deputy Commissioner or Assistant Commissioner, Noting Section, may ensure that post clearance of goods, the complete details have been entered in the ICES 1.5 on the date the OOC is given, and not later than the next day in case of adequate reason. Commissioners/Chief Commissioners are advised to prescribe a procedure to ensure that the post-clearance updation is monitored on a regular basis. This procedure would facilitate forwarding the Manual BE details in a timely manner to various integration partners such as GSTN, DGCI&S, RBI, DGFT etc.
 - h. No BE at any EDI location shall be filed with a BE number other than the running number generated by the system.
4. The process shall be implemented from 15.06.2017 for all EDI formations for the time being.
5. The copy of the manual bills of entries shall be preserved and made available for inspection whenever any inspection of the formation is scheduled. The Deputy Commissioner or Assistant Commissioner of Customs shall carry out random cross verification exercise of the entries made by the Noting Section against the copy of the manual bills of entries from time to time to identify discrepancies and take corrective action.
6. All concerned are requested to monitor and supervise the implementation of the prescribed procedure by formations under their charge. Difficulties, if any, in implementation of the prescribed procedure may be brought to notice of the Board.

Sd/-
(Zubair Riaz)
Director (Customs)

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