

No:NMPT/TM/2021-22/Gen

Dtd. 07/03/2022

TRADE CIRCULAR

Sub: Implementation of IGCR (Import of Goods at Concessional Rate of Duty) Rules 2017 by Mangalore Customs in system- Implementation of automation in IGCR Rules, 2017 w.e.f 01.03.2022- Reg.

Ref: 1) Advisory No:02/2022 by DGoS, ICES, CBIC

2) Public Notice No.05/2022, dtd.02/03/2022 by Mangalore Custom Commissionerate

Mangalore Customs vide Advisory and Public Notice cited at Ref 1&2 above has amended the existing (Import of Goods at Concessional Rate of Duty) Rule 2022 to simplify the procedures with a focus on automation and to make the entire process contactless.

In this regard, the detailed procedure to be followed by an importer to avail the ICGR benefits is enclosed along with this Trade Circular to inform the Importers/CHAs regarding the new developments and facilities and to avail the same by Importers/CHAs for the benefit of trade. The importers/CHAs shall approach Mangalore Customs for further clarification if required in this regard.

To,

All the port Users


TRAFFIC MANAGER

यातायात प्रबंधक Traffic Manager

नव मंगलूर पत्तन न्यास

New Mangalore Port Trust

मंगलूर PANAMBUR-575 010

Copy to: The President, Association of New Mangalore Port Stevedores
The President, Mangalore Steamer Agents Association
The President, C&F Agents Association
PS to Chairman for kind information of Chairman, NMPT
Ps to Dy.Chairman for kind information of Dy.Chairman, NMPT
Sr.DTM/DTM(C/A)/DTM(O/R)/Sr.ATM/ATM Gr-I(Comm)
Sr.DD(EDP) with a request to upload Trade Circular along with
Advisory and Public Notice (enclosed) in NMPTs Website.



Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Date: February 28th, 2022

Advisory No: 02/2022

Category: IGCR

Issued by: DGoS, ICES

Subject: Implementation of Import of Goods at Concessional Rate of Duty) Rules (IGCR), 2017 in System

Kind reference is invited to the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2022 notified vide CBIC Notification No. 07/2022 - Customs (N. T.) dated 01.02.2022 making certain amendments in existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and subsequent CBIC Circular No. 04/2022-Customs vide F. No. 450/28/2016-Cus-IV dated 27.02.2022 issued in this regard. The said amendments are aimed at simplifying the procedures with a focus on automation and making the entire process contactless. The procedure has been implemented in System in the following manner.

2. Role Allocation for IGCR in ICES: As communicated by the Customs Policy wing, there are total of 147 EPCs functioning within the 17 Customs Zones and 29 Customs Commissionerates. The list of such locations along with the nearest EDI Port is attached as **Annexure A** to this Advisory. The System Manager of nearest EDI Port shall allot/assign the following new Roles in ICES to the respective jurisdictional Customs officers, required for IGCR Bond/BG registration on ICEGATE as per aforementioned Annexure: -

- i. **ACP** - Role for Bond/BG approval and administration under IGCR.
- ii. **BNDADM** - Admin role (To assign role for Bond/BG approval and administration under IGCR, to the concerned Officer having ACP role)

The officers having such roles would carry out the further activities on the ICEGATE Portal for the purpose of IGCR administration including Bond and BG registration.

3. Registration of IIN by importer at ICEGATE for claiming IGCR benefit : Importer who intends to avail the benefit of IGCR exemption notification, shall submit prior intimation request of such goods being imported under the IGCR module at ICEGATE portal and consequently, an IGCR Identification Number (hereinafter referred to as **IIN**) would be generated by the System. The detailed procedure is provided in the ICEGATE advisory issued in this regard.

4. IGCR Bond and BG Registration against an IIN by the Officer at Common Portal (ICEGATE) and acceptance thereof : The detailed procedure for registration of Bond and Bank guarantee (BG) and



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acceptance thereof by the jurisdiction officer on ICEGATE portal has been provided in the Advisory issued by ICEGATE.

5. Declarations at the time of filing of Bill of Entry: For availing IGCR benefits, the importer/Custom Broker have to mandatorily declare the IIN in Certificate Number Column with Certificate Type as "EI" in the Certificate Table of Bill of Entry. In addition, the Bond Code should be declared as "EI" along with Bond Number which was registered by the importer associated with concerned IIN and the Port Code corresponding to the EPC where the bond was accepted in the Bond Table of Bill of Entry. The importer shall declare the IIN, IGCR Notification Number and Serial No at item level while filing the Bill of entry at any port of import.

6. Assessment of BEs under IGCR: Assessing officers can view the IIN details, as declared in the BE, at the time of assessment under View BE menu. (Sample Screenshot attached below)



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ICES/Imports

Master Invoice Items Dept comments Exam order Queries IGM Cont e\Am_instr lce\lce d\lty Grp7_dutyfg Others

view_be

25/02/2022 Indian Customs EDI System Development-Imports 11:08:40 pm
Chennai Port Chennai V 2.0.0.1

VIEW IIN IMPORTER MAP

Enter BE No: 1001325 Date: 10/02/2022 CC: N Type: H AG: IZH
IIN No.: 06AAAAC80764L1ZA2122001 IEC: 0388070005 GSTIN No.: 06AAAAC80764L1ZA

Sino.	Quantity	Value of Goods	UQC
1	1200	1000000	KG
Goods Desc.: T-Shirt			
Notn.: CBIC002 Port of Import: INBOM4 Port of Import:			
Nature of Goods Produced:			
2	2000	6000000	KG
Goods Desc.: Jeans			
Notn.: CBIC001 Port of Import: INBOM4 Port of Import:			
Nature of Goods Produced:			
Goods Desc.:			
Notn.:			
Nature of Goods Produced:			
Goods Desc.:			
Notn.:			
Nature of Goods Produced:			

Record: 1/2

The IGCR Bond and BG, if any, shall be debited automatically in ICES. Further during assessment, if the assessing officer changes the Notification to IGCR Notification, option is provided for the officer to change/include IIN details and IGCR bond number, provided the amount is available in the registered bond and BG, wherever applicable.

Trade under your jurisdiction be guided suitably and officers informed. Any issue faced in implementation of IGCR may be forwarded to icegate.helpdesk@icegate.gov.in and team.ices@icegate.gov.in.

Deputy Director, ICES



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Annexure A

S.No.	Name of EPC Division/Section/ Circle	Commissionerate (As per Not. No.82/2017-Cus(NT) dated 24.08.2017)	Nearest EDI Port
1	CPD-AMRITSAR	Commissioner of Customs (Preventive) Amritsar	INASR2
2	CPD-Pathankot	Commissioner of Customs (Preventive) Amritsar	
3	Bhubaneshwar Division	Commissioner of Customs (Preventive), Bhubaneshwar	INBBI4
4	Customs Division, Jamanagar [EPC-3 Jamnagar]	Commissioner of Customs (preventive) Jamnagar	INBED1
5	Customs Division, Jamanagar [EPC--1 Rajkot]	Commissioner of Customs (preventive) Jamnagar	
6	Customs Division Balmer	Commissioner of Customs (Preventive) Jodhpur.	INBGK6
7	Customs Division Jailsalmer	Commissioner of Customs (Preventive) Jodhpur.	
8	Customs Division Jodhpur	Commissioner of Customs (Preventive) Jodhpur.	
9	Customs Division, Bhavnagar [Amreli-EPC-VI]	Commissioner of Customs (preventive) Jamnagar	INBHU1
10	Customs Divison, Bhavnagar [Bhavnagar EPC- V]	Commissioner of Customs (preventive) Jamnagar	
11	EP Circle, Agra	Commissioner of Customs (Preventive), Lucknow	INBLJ6
12	BASSEIN EP	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	INBNG6
13	PALGHAR EP	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
14	TARAPUR EP	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
15	EP Circle-Gorakhpur	Commissioner of Customs (Preventive), Lucknow	INBNYB



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16	Mumbai EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	INBOM4
17	EPC03 Vadodara	Principal Commissioner of Customs, Ahmedabad	INBRC6
18	Customs(P) Division, Muzaffarpur	Commissioner of Customs (Preventive), Patna	INBTMB
19	Siliguri Customs Division	Commissioner of Customs (Preventive) West Bengal	INCBDB
20	Customs Preventive Division, CALICUT	Commissioner of Customs (Preventive), Cochin	INCCJ4
21	Barasat Customs Division	Commissioner of Customs (Preventive) West Bengal	INCCU1
22	Kolkata Port Commissionerate	Principal Commissioner of Customs (Port), Kolkata	
23	Kolkata	Principal Commissioner of Customs (Port), Kolkata	
24	CPU Coimbatore	Commissioner of Customs (Preventive), Tiruchirappalli	INCJB4
25	CPU, Salem	Commissioner of Customs (Preventive), Tiruchirappalli	
26	Customs Division Shri Ganganagar	Commissioner of Customs (Preventive) Jodhpur.	INCML6
27	Customs Preventive Division, KANNUR	Commissioner of Customs (Preventive), Cochin	INCNN4
28	Customs House, Cochin	Commissioner of Customs, Cochin, Kerala	INCOK1
29	Customs Preventive Division, KOCHI	Commissioner of Customs (Preventive), Cochin	INCOK4
30	Customs Preventive Division, THRISSUR	Commissioner of Customs (Preventive), Cochin	
31	EPC04 Bharuch	Principal Commissioner of Customs, Ahmedabad	INDAH1
32	EPC Delhi	Principal Commissioner of Customs (Preventive), Delhi	INDEL4
33	EPC, Noida-I	Commissioner of Customs, Noida	INDER6



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34	EPC, Noida-II	Commissioner of Customs, Noida	
35	Circle-Indore	Commissioner of Customs, Indore	INDHA6
36	CFR-CHIPLUN	Commissioner of Customs, Pune	INDHP1
37	CFR-SATARA	Commissioner of Customs, Pune	
38	Dhamra Division	Commissioner of Customs (Preventive), Bhubaneshwar	INDMA1
39	CPD, Chandigarh	Commissioner of Customs, Ludhiana	INDPR6
40	EPC Panchkula	Principal Commissioner of Customs (Preventive), Delhi	INDWN6
41	EPC Faridabad	Principal Commissioner of Customs (Preventive), Delhi	INFBD6
42	Dimapur Custom Division	Commissioner of Customs (Preventive) Shillong	INGAU4
43	Guwahati Custom Division	Commissioner of Customs (Preventive) Shillong	
44	Customs Division, Dhubri	Commissioner of Customs (Preventive) Shillong	
45	Custom Division, Karimganj	Commissioner of Customs (Preventive) Shillong	
46	CUSTOMS DIVISION IMPHAL	Commissioner of Customs (Preventive) Shillong	
47	Custom Division,Shillong	Commissioner of Customs (Preventive) Shillong	
48	CUSTOMS DIVISION AIZAWL	Commissioner of Customs (Preventive) Shillong	
49	CUSTOMS DIVISION Agartala	Commissioner of Customs (Preventive) Shillong	
50	Customs(P) Division,Patna	Commissioner of Customs (Preventive), Patna	INGAY4
51	EPC Gurugram	Principal Commissioner of Customs (Preventive), Delhi	INGHR6



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52	Goa Customs Commissionerate	Commissioner of Customs, GOA	INGO14
53	Gopalpur Division	Commissioner of Customs (Preventive), Bhubaneshwar	INGPR1
54	Barasat Customs Division	Commissioner of Customs (Preventive) West Bengal	INHAL1
55	EPC, Bareilly	Commissioner of Customs, Noida	INHDD6
56	EPC Pantnagar (Stationed at Pantnagar)	Commissioner of Customs, Noida	
57	Maldah Customs Division	Commissioner of Customs (Preventive) West Bengal	INHLIB
58	EPC Pantnagar (Stationed at Kashipur)	Commissioner of Customs, Noida	INHPI6
59	Circle-ujjain	Commissioner of Customs, Indore	ININD6
60	CPU, Madurai	Commissioner of Customs (Preventive), Tiruchirappalli	INIXM4
61	Gandhidham EP Circle-1	Commissioner of Customs, Kandla	INIXY1 & INTUN1
62	Andaman & Nicobar Islands	Commissioner of Customs (Preventive) West Bengal	INIXZ1
63	Bhuj EP Circle-2	Commissioner of Customs, Kandla	INJAK1
64	Mandvi EP Circle-3	Commissioner of Customs, Kandla	
65	Customs(P) Division,Forbesganj	Commissioner of Customs (Preventive), Patna	INJBNB
66	CFR-RATNAGIRI	Commissioner of Customs, Pune	INJGD1
67	Dinhata Customs Division	Commissioner of Customs (Preventive) West Bengal	INJIGB
68	Jajpur Division	Commissioner of Customs (Preventive), Bhubaneshwar	INJKK6
69	Div. Jodhpur Range-Udaipur	Commissioner of Customs (Preventive) Jodhpur.	INJUX6



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70	Customs Division, Kakinada Kakinada	Principal Commissioner of Customs (Preventive), Vijayawada	INKAK1
71	Preventive Section (HQ-Jaipur)	Commissioner of Customs (Preventive) Jodhpur.	INKKU6
72	Customs Division Bikaner	Commissioner of Customs (Preventive) Jodhpur.	
73	EP Circle, Kanpur	Commissioner of Customs (Preventive), Lucknow	INKNU6
74	Division-II, Nagpur	Commissioner of Customs, Nagpur	INKPK6
75	Division-I, Nagpur	Commissioner of Customs, Nagpur	
76	Customs Division, Tirupati	Principal Commissioner of Customs (Preventive), Vijayawada	INKRI1
77	TFC Division, Vijayawada	Principal Commissioner of Customs (Preventive), Vijayawada	
78	Customs Preventive Division, Nagapattinam	Commissioner of Customs (Preventive), Tiruchirappalli	INKRK1
79	EP Cell, Bijapur.	Commissioner of Customs, Mangalore	INKRW1
80	EP Cell Belagavi	Commissioner of Customs, Mangalore	
81	EP Cell, Kalaburagi	Commissioner of Customs, Mangalore	
82	EP Cell Bellary	Commissioner of Customs, Bengaluru City, Bengaluru	
83	Office of DC, ICD, CONCOR, Kota	Commissioner of Customs (Preventive) Jodhpur.	INKTT6
84	EP Circle, Lucknow	Commissioner of Customs (Preventive), Lucknow	INLKO4
85	EPC Ghaziabad	Commissioner of Customs, Noida	INLON6
86	EPD Division, Chennai	Commissioner of Customs (Exports) Chennai	INMAA1
87	EPC Moradabad	Commissioner of Customs, Noida	INMBD6



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88	EPC Haridwar (stationed at Haridwar)	Commissioner of Customs, Noida	
89	EPC Haridwar (stationed at Dehradun)	Commissioner of Customs, Noida	
90	EPC 05 Surat Dvn	Principal Commissioner of Customs, Ahmedabad	INMDA01
91	Circle-Jabalpur	Commissioner of Customs, Indore	INMDD6
92	Customs Circle, Bhopal	Commissioner of Customs, Indore	
93	Krishna Nagar Customs Division	Commissioner of Customs (Preventive) West Bengal	INMHDB
94	EP Circle Mundra Commissionerate	Principal Commissioner of Customs, Mundra	INMUN1
95	EPC Meerut	Commissioner of Customs, Noida	INMUZ6
96	Division Aurangabad	Commissioner of Customs, Nagpur	INMWA6
97	Customs Division, Jamanagar [EPC-4 Surendranagar]	Commissioner of Customs (preventive) Jamnagar	INNAV1
98	[EPC-2 Morbi], Customs Division, Jamanagar	Commissioner of Customs (preventive) Jamnagar	
99	EP Cell Hassan	Commissioner of Customs, Mangalore	INNML1
100	EP Cell Mangalore	Commissioner of Customs, Mangalore	
101	Raigad EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	INNSA1
102	Belapur EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
103	Thane EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
104	Division-I, Nashik	Commissioner of Customs, Nagpur	INNSK6
105	Division-II, Nashik	Commissioner of Customs, Nagpur	



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106	Customs Division, Porbandar [Veraval EPC-7B]	Commissioner of Customs (preventive) Jamnagar	INPBD1
107	Customs Division, Porbandar [Porbandar-EPC-7A]	Commissioner of Customs (preventive) Jamnagar	
108	Gangtok Preventive Unit	Commissioner of Customs (Preventive) West Bengal	INPNTB
109	Naxalbari Customs Division	Commissioner of Customs (Preventive) West Bengal	
110	Customs Preventive Division, Cuddalore	Commissioner of Customs (Preventive), Tiruchirappalli	INPNY6
111	Paradeep Division	Commissioner of Customs (Preventive), Bhubaneshwar	INPRT1
112	Petrapole Circle/LCS	Commissioner of Customs (Preventive) West Bengal	INPTPB
113	CFR-KOLHAPUR	Commissioner of Customs, Pune	INRED1
114	CFR-SANGLI	Commissioner of Customs, Pune	
115	CFR-SINDHUDURG	Commissioner of Customs, Pune	
116	Circle-Raipur	Commissioner of Customs, Indore	INRML6
117	EPC Rohtak	Principal Commissioner of Customs (Preventive), Delhi	INRUG6
118	Customs(P) Division, Motihari	Commissioner of Customs (Preventive), Patna	INRXLB
119	EPC Paldi Dvn, Customs Ahmedabad	Principal Commissioner of Customs, Ahmedabad	INSBI6
120	CPD Ludhiana	Commissioner of Customs, Ludhiana	INSGF6
121	Circle-III (Muthangi EPC)	Principal Commissioner of Customs, Hyderabad	INSNF6
122	Circle-I, Hyderabad EPC	Principal Commissioner of Customs, Hyderabad	
123	EP Circle, Nautanwa	Commissioner of Customs (Preventive), Lucknow	INSNLB



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124	CPD, Jammu	Commissioner of Customs (Preventive) Amritsar	INSXR4
125	Office of ADC, Customs, Jodhpur	Commissioner of Customs (Preventive) Jodhpur.	INTHA6
126	CFR-AKURDI	Commissioner of Customs, Pune	INTLG6
127	CFR-JEJURI	Commissioner of Customs, Pune	
128	CFR-KURKUMBH	Commissioner of Customs, Pune	
129	CFR-RANJANGAON	Commissioner of Customs, Pune	
130	CFR-SOLAPUR	Commissioner of Customs, Pune	
131	Circle-III (Thimmapur EPC)	Principal Commissioner of Customs, Hyderabad	
132	Customs Preventive Division, THIRUVANANTHAPURAM	Commissioner of Customs (Preventive), Cochin	INTRV4
133	Customs (P) Division TRICHY	Commissioner of Customs (Preventive), Tiruchirappalli	INTRZ4
134	Customs (P) Division Tuticorin	Commissioner of Customs (Preventive), Tiruchirappalli	INTUT1
135	EP Circle, Varanasi	Commissioner of Customs (Preventive), Lucknow	INVNS4
136	EPC-06 Valsad	Principal Commissioner of Customs, Ahmedabad	INVPI6
137	epc-07 Customs Daman	Principal Commissioner of Customs, Ahmedabad	
138	Customs Division, Visakhapatnam	Principal Commissioner of Customs (Preventive), Vijayawada	INVTZ1
139	Bond Section	Principal Commissioner of Customs, Vishakhapatnam	
140	EP Cell, Central I	Commissioner of Customs, Bengaluru City, Bengaluru	INWFD6
141	EP Cell, Central II	Commissioner of Customs, Bengaluru City, Bengaluru	



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142	EP Cell, East I	Commissioner of Customs, Bengaluru City, Bengaluru		
143	EP Cell, East II	Commissioner of Customs, Bengaluru City, Bengaluru		
144	EP Cell, South	Commissioner of Customs, Bengaluru City, Bengaluru		
145	EP Cell, Mysuru I	Commissioner of Customs, Bengaluru City, Bengaluru		
146	EP Cell, Mysuru II	Commissioner of Customs, Bengaluru City, Bengaluru		
147	EP Cell, Chitradurga	Commissioner of Customs, Bengaluru City, Bengaluru		



भारतसरकार/ GOVERNMENT OF INDIA
वित्तमंत्रालय/ MINISTRY OF FINANCE
राजस्वविभाग/ DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय/OFFICE OF THE COMMISSIONER OF CUSTOMS
नव सीमा शुल्क भवन, पणंबूर, मंगलूरु- 575010
NEW CUSTOMS HOUSE,PANAMBUR, MANGALURU – 575 010

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<https://customsmangalore.gov.in>

Email: commr-cusmnglr@nic.in

Date: 02.03.2022

DIN: 20220372MQ000027332D

PUBLIC NOTICE NO. 05/2022

Subject: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 with effect from 01.03.2022- regarding –

Kind attention of the Importers, Exporters, Custom Brokers and other stakeholders is invited to Circular No. 04/2022 Customs dated 27.02.2022 issued by CBIC, New Delhi on the above subject.

2. Reference is drawn to the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2022 notified vide Notification No. 07/2022-Customs (N.T.) dated 01.02.2022 so as to make certain amendments in existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 (hereinafter referred to as “IGCR Rules, 2017”). These changes come into effect from 1st March, 2022.

3. The amendments are aimed at simplifying the procedures with a focus on automation and making the entire process contact-less.

4. These include:

- The process is being automated. The Rules prescribe the submission of the necessary details electronically, through the common portal. (The common portal is the one notified vide notification 33/2021 dated 29-03-2021 and accessible at the URL www.icegate.gov.in).
- The various forms have been standardized and notified for the purpose of electronic submission of details.

- c. Individual transaction based permissions and intimations, such as - intimation of the intent to import goods at a concessional rate of duty, intimation of the receipt of goods, permission to re-export or clear goods domestically etc, are all being done away with.
- d. A monthly statement would to be submitted by the importer on the common portal
- e. A procedure for inter-unit transfer of the imported goods has been provided for.
- f. An electronic option for voluntary payment through the common portal, as specified in the Rules, is also being developed for implementation.

5. Procedure to be followed by an importer:

For ease of understanding, the procedure set out in the IGCR Rules, 2017 and the clarifications for smooth implementation are summarized below:-

One-time prior intimation of intent to avail IGCR Benefit:

- An importer who intends to import goods at a concessional rate of duty shall give a one-time prior information of such goods being imported. This information shall be provided on the common portal in form IGCR-1. (*refer rule 4*).
- Subsequently, upon acceptance of such information on the common portal, a unique IGCR Identification Number (IIN) shall be generated. This information is also made available through the common portal to the jurisdictional customs officer as well as the officers at the respective port of import. The importer also has an option to update the form IGCR-1 in case of any change in the details.
- It is clarified that in the case of units already covered under the existing provisions of IGCR Rules, 2017, the importers shall record electronically such details of intimation given in form IGCR-1 on the common portal and generate an IIN against the same.
- The importer is required to furnish a one-time continuity bond, in a format provided in Annexure-I to this Public Notice, to cover all the imports undertaken under this procedure. The bond details such as amount of the bond etc. shall be filled up by the importer on the common portal in part B of the form IGCR-1.
- Subsequently, the physical copy of the bond and bank guarantee, wherever applicable, shall be submitted by the importer to the jurisdictional officer. Upon acceptance, the jurisdictional customs officer shall approve the bond request on the Customs Automated System.
- The details of the bond number and bank guarantees will then be available for the importer to see on the common portal. The importer

shall also have an option of topping up the amount of the bond and adding the details of the bank guarantee on the common portal and by providing bond addendum to the bond for adding bank guarantee as per the format given in Annexure-II.

- It is clarified that if the bond/bank guarantee has already been furnished to the jurisdictional officer, there is no requirement to give a fresh bond/bank guarantee. The jurisdictional officer shall enter the details of such bond/bank guarantee in the customs automated system and generate the bond number.

Import of goods at concessional rate

- The importer shall mention the IIN and the continuity bond number and details while filing the bill of entry at the port of import. On the basis of the same, the Deputy Commissioner or Assistant Commissioner of Customs at the port of importation shall allow the benefit of exemption notification. Once a bill of entry is cleared for home consumption, the bond submitted by the importer gets debited automatically in the customs automated system. These details shall be available to the jurisdictional customs officer through the common portal. (refer rule 5)

Receipt of goods

- These Rules cover the receipt of goods in three scenarios:
 - (a) Goods are received in the premises of the importer;
 - (b) Goods are directly received at the premises of the job -worker; or
 - (c) Goods are partly received at the importer's and partly sent to the job worker's premises.

In all such cases, the requirement of intimating the receipt of the goods has been done away with. However, any non-receipt or short-receipt of the goods shall be intimated by the importer immediately on the common portal through form IGCR-

2. This intimation shall be on the basis of the IIN and details shall be provided against each bill of entry, invoice and item. (refer rule 6)

Goods sent for job work from importer's premises:

- In cases where the goods are first received at the premises of the importer and are then to be sent for job work there from, the importer shall send the goods under the cover of an invoice or wherever applicable, through an e-way bill specifying the description and quantity of goods. It is clarified that the requirement of an intimation

when sending goods for job work, has been done away with. The importer shall maintain a record and mention such details in the monthly statement.

- The maximum period for which the goods can remain with the job worker shall be six months from the date of invoice or e-way bill.

Receipt of goods from the job worker:

- After the completion of job work, there can be three scenarios -
 - the goods are received back in the premises of the importer, or,
 - the goods are cleared directly from the premises of the job worker, or
 - the goods are sent by the job worker to another job worker.In all such cases, the goods shall be sent under an invoice or wherever applicable, e-way bill. The importer shall maintain a record of such movement of goods and mention the details in the monthly statement.

Inter-Unit transfer of goods:

- A separate provision has been included for unit transfer of goods, where goods are sent to a different unit of the same importer. The goods, in such cases shall be sent under an invoice or wherever applicable, e-way bill, mentioning the description and quality of goods.

Utilization of goods for intended purpose:

- It is clarified that the importer who has availed the benefit of an exemption notification shall use the goods imported in accordance with the conditions specified in the exemption notification within six months from the date of import. In case of goods that have not been utilized or defective goods, the importer has an option to either re-export such goods or clear the same for home consumption within the said period of six months.
- Further, in all cases where the import at concessional rate is governed by condition no. 108 of the notification 50/2017-Customs, the export of manufactured goods should be completed within six months from the date of import.

Re-Export or clearance for home consumption:

- In case an importer opts to re-export such goods, he shall record the details of export documents such as shipping bill number, shipping bill date and the port of export. These details shall be specified

against the bill of entry, invoice and item details of the goods imported.

- In case the importer intends to clear the un-utilized or defective goods on payment of requisite duty and interest, the import duty payable would be equal to the difference between the duty leviable on such goods but for the exemption availed and that already paid, if any, at the time of importation, along with interest at rate as fixed by notification under section 28AA. The period for calculation of interest would start from the date of import of such goods and end with the date of actual payment.
- An option is available to the importer to clear the capital goods imported, on payment of duty along with interest, at a depreciated value, after they have been put to use.
- The particulars of such clearances and duty payments shall be recorded by the importer in the monthly statement. The importer shall pay such duties and interest using manual challan at the port of import. An option for voluntary payment through the common portal, as specified in the Rules, is under development for being enabled shortly.

Monthly statement and maintenance of account:

- Instead of the quarterly return prescribed earlier, the importer shall submit a monthly statement by the tenth day of the following month, on the common portal in the form IGCR-3 prescribed. (*refer rule 6*). It is clarified that the first monthly statement under the changed procedures shall be submitted by the importers in the month of April 2022.
- The importer shall, with respect to the goods imported, maintain an account as prescribed in rule 6. Further, with respect to inter-unit transfer of goods, the importer shall maintain an account as prescribed in rule 6B. These accounts shall be produced by the importer to the jurisdictional Deputy /Assistant Commissioner of Customs as and when required by the said officer.
- The importer shall, with respect to the goods imported, maintain an account as prescribed in rule 6. Further, with respect to inter-unit transfer of goods, the importer shall maintain an account as prescribed in rule 6B. These accounts shall be produced by the importer to the jurisdictional Deputy /Assistant Commissioner of Customs as and when required by the said officer.

6. An importer or the job worker who contravenes the provisions of these rules shall be liable to a penalty as prescribed in the said rules (*refer rule 8A*). It is clarified that, this is in addition to any other action taken under

the Customs Act, 1962 for recovery of duties.

7. Transitional measures

- In order to account for the stock of goods imported under IGCR that are already existing in the premises of the importer or job worker on the date of transition to the new procedure, an option is being provided to the importer to record the details of all such goods according to the bills of entry, invoice and item, in the monthly statement by linking their past bills of entry in the common portal.
- The details of the existing bonds under IGCR shall be entered into the customs automated system by the jurisdictional officers and the amount of surety/bank guarantee shall be determined in accordance with the Customs circular 48/2017 dated 08.12.2017.
- While the system architecture to provide information in the forms prescribed shall be in place from 01-03-2022 , to enable a smooth transition, importers shall have an option to submit procurement certificates for import of goods at the port of import for availing the exemption benefit till 13-03-2022.
- Currently there is a requirement for EOUs to follow Rule 5 of Customs (IGCR) Rules, 2017 to be eligible for claiming exemption of duties/ taxes on the import of goods. The system architecture with respect to above rule in respect of EoUs is under development. The same shall be implemented in due course. Till such date, procurement certificates can continue to be submitted by the EOUs for import of goods in lieu of generating IIN in the system.

8. For ease of reference of the importers, the district wise list of jurisdictional customs officers, their contact details and their jurisdictions have been mapped and published on the CBIC website. The same can be accessed at <https://www.cbic.gov.in/htdocs-cbec/home links/enquiry-points-home>.

9. The Board Circulars Nos. 25/2017- Cus (N.T.) dated 30.06.2017, 29/2017 -Cus (N.T.) dated 17.07.2017 and 10/2021 – Cus (N.T.) dated 17.05.2021 may be considered modified to that extent.

10. Further, Directorate General of Systems and Data Management, issued an Advisory No. 02/2022 dated 28.02.2022, for Implementation of Import of Goods at Concessional Rate of Duty) Rules (IGCR), 2017 in System, which is also enclosed herewith.

11. This Public Notice shall be considered as Standing Order for all the officers and staff concerned of Mangaluru Customs.

12. In case of any difficulties faced in implementing this Public Notice, the specific issue(s) may be brought to the notice of the Additional Commissioner in the email Id: commr-cusmnglr@nic.in.

Signed by Imamuddin Ahmad

Date: 02-03-2022 11:56:09

(इमामुद्दिन अहमद/IMAMUDDIN AHMAD)
आयुक्त/ COMMISSIONER

Encl : Annexures- I & II and ICES Advisory No. 02/2022 dated 28.02.2022.

To

All concerned (as per mailing list)

Copy submitted to:

The Chief Commissioner of Customs, Bengaluru Customs Zone.

Hindi Cell, Custom House, Mangaluru, for Hindi version.

Annexure-I

BOND FORMAT FOR IMPORT OF GOODS AT CONCESSIONAL RATE OF DUTY

KNOW ALL MEN BY THESE PRESENTS THAT I/We, M/s.....having registered office located at.....and holding Import-Export Code No.....hereinafter called the "obligor(s)" (which expression shall include my/our successors/heirs, executors, administrators and legal representatives) are held and firmly bound unto the President of India hereinafter called the "President" (which expression shall include his successors and assigns) in the sum of Rs.....(Rs.....) to be paid to the President for which payment well and truly to be made, I/we bind ourselves, my/our successors, heirs, executors, administrators and legal representatives firmly by these presents.

For surety
bond only

KNOW ALL MEN BY THESE PRESENTS THAT I/We, M/s.....having registered office located at.....and holding Import-Export Code No.....hereinafter called the "obligor(s)" (which expression shall include my/our successors/heirs, executors, administrators and legal representatives) and of..... hereinafter called "the surety(ies)" are held and firmly bound unto the President of India hereinafter called the "President" (which expression shall include his successors and assigns) in the sum of Rs.....(Rs.....) to be paid to the President for which payment well and truly to be made, I/we bind ourselves, my/our successors, heirs, executors, administrators and legal representatives firmly by these presents.

Sealed with my/our seal(s) thisday of 20.....

WHEREAS the obligor desires from time to time to import or export goods in accordance with notifications under section 25 of the Customs Act, 1962 read with the Customs (Import of Goods at Concessional Rate) Rules, 2017.

For bond
with
security

AND WHEREAS the Commissioner has required the obligor to deposit security for the amount of this bond/ the sum of in cash (the securities as hereinafter mentioned of a total of rupees endorsed in favour of the For President and accepted on his behalf by the Assistant Commissioner of Customs,..... and whereas the obligor has furnished securities amounting to Rs.....by depositing with the officer aforementioned. The obligor undertakes to deposit the balance security as and when he intends to avail the benefit of duty exemption on goods imported under the said notifications .

NOW THE CONDITION of this written bond is such that —

The Obligor undertakes to fulfill obligations as applicable from time to time in **the event of import and export without payment of duty or on payment of concessional duty in terms of the notifications issued section 25 of the Customs Act, 1962 read with the Customs (Import of Goods at Concessional Rate) Rules, 2017**, the obligor shall fulfill the following obligations:

- a. observe all the terms and conditions of the said notification(s) in respect of imports and exports from time to time; and
- b. in the event of failure to fulfil full or part of the conditions as specified in the said notification(s), undertake to pay the customs duty but for the exemption and also interest at the applicable rates per annum thereon forthwith and without any demur, to the Government.

AND if the obligor has duly imported or exported goods subject to the above provisions and if the obligor has satisfied the above conditions, in respect of the said goods imported or exported from time to time, this obligation to that extent shall be void.

AND IT IS HEREBY AGREED AND DECLARED by the obligor as follows:-

A) This bond is given under the orders of the Central Government for the performance of an act which is in public interest.

B) The President through Commissioner or Customs or any other officer of Customs shall recover the said sums due from the obligor(s) in the manner laid down in sub-section (1) of Section 142 of the Customs Act, 1962 without prejudice to any other mode of recovery.

For surety
bond only

Provided always that the liability of the surety hereunder shall not be impaired or discharged by reason of any time being granted or any forbearance, act or omission of the Government (whether with or without the knowledge or the consent of the surety) in respect of or in relation to the obligation and condition to be performed or discharged by the obligor(s) nor shall it be necessary to sue the obligor(s) before suing the surety for amounts hereunder;

For bond
with
security

AND the President shall, at his option, be competent to make good all the loss and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or the both;

And the President of India shall, at his option, be competent to make good all the loss and damage by endorsing his rights under the above written bond.

In these presents the words imposing singular only shall also include the plural and vice versa where the context so requires;

C) This bond shall remain in force from the date hereof and the obligation and liability of the obligor shall be a continuing one in respect of all goods imported or exported from time to time by the obligor.

IN WITNESS WHEREOF these presents have been signed this day _____
of _____ 20 _____ herein before written by the obligor(s) and the surety(ies).

Place:

Date:

(Signature of the Obligor)

(Signature of the surety(ies))

Witnesses:

1.

2.

Accepted for and on behalf of the President of India on _____ day of
_____ 20 _____.

Signature and date

Name _____

Designation _____

-

Annexure-II

BOND ADDENDUM WITH PROVISION FOR ADDITION OF SECURITY

KNOW ALL MEN BY THESE PRESENTS THAT the Proper Officer of Customs has been pleased to accept on behalf of the President of India the bond for the purposes of import or export goods in accordance with notifications under section 25 of the Customs Act, 1962 read with the Customs (Import of Goods at Concessional Rate) Rules, 2017, executed by us vide request dated.....and assigned the Bond Number

And

WHEREAS

I/We, the importer/exporter, [hereinafter called the obligor(s)], has/have deposited with the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, at..... **(location)**, a security/bank guarantee of amount Rs..... for IEC No..... with reference No..... issued by in favour of O/O Commissioner of Customs. for the due observance of and performance of the terms and undertakings on my part and for being applied in part or full towards the indemnity hereby given in terms of the Bond aforementioned, or otherwise according to law. Further, the obligor undertakes to deposit the balance security, if required, as and when he desires to import or export under the above provisions.

.

NOW, IT IS HEREBY AGREED AND DECLARED that -

- i. The President or the Proper Officer, without prejudice to any other mode of recovery may, inter alia, adjust the security deposit / securities in part or full towards the dues arising out of non-compliance of conditions in afore stated bond.
- ii. In case the proceedings are not final, the obligor(s)... agree to renew the security/bank guarantee before 15 days of expiry of the security/bank guarantee, failing which, the bank guarantee shall be encashed by the department.

The Schedule of Securities above referred to

[Particulars of the amount deposited, along with consignments, if any]

IN WITNESS WHEREOF these presents have been signed this day _____
of _____ 20 _____ herein before written by the obligor(s) and the surety(ies).

Place: Date:

(Signature of the Obligor)

Name of Obligor.....

Designation.....

Accepted for and on behalf of the President of India on _____ day of
_____ 20 _____.

Signature and date

Name _____

Designation _____