



कार्यालय आयुक्त, सीमा-शुल्क (निवारक), नवीन सीमा-शुल्क भवन,

OFFICE OF THE COMMISSIONER OF CUSTOM PREVENTIVE

निकट आई. जी. आई. हवाईअड्डा, नई दिल्ली- 110037

NEW CUSTOM HOUSE, NEAR I.G.I AIRPORT, NEW DELHI -110037

F. No. VIII(Cus Prev.)Tech/EPC/28/2017/Pt-I /17276-91

Date: 31.08.2024

DIN: 20240875NI000000B07B

PUBLIC NOTICE NO. 01/2024

Subject: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs with effect from 01.09.2024 – reg.

Attention of the Export Oriented Units (EOUs) and SEZ Units registered under the jurisdiction of this Commissionerate and all concerned stakeholders is invited to the Board's Circular No. 11/2024-Customs dated 25.08.2024, ICES, DG Systems Advisory No. 17/2024 dated 30.08.2024, Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (hereinafter referred to as IGCRS Rules, 2022) notified vide Notification No. 74/2022-Customs (N.T.) dated 09.09.2022, as amended, for import of goods, Notification No. 52/2003-Customs dated 31.03.2003, as amended and Public Notice No 01/2018 dated 12.01.2018 issued by this office.

2. In terms of Notification No. 52/2003-Customs dated 31.03.2003, as amended, EOUs shall follow the procedure prescribed under rule 5 of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, for import of goods. Accordingly, existing customs clearance processes for EOUs are to be replaced by IGCR procedures.
3. Reference is also drawn to the para 6.4 of the Circular No. 04/2022- Customs dated 27.02.2022, wherein, it was stated that 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, EOUs may follow the existing procedure for import of goods in lieu of generating IGCR Identification Number (IIN) in the system.
4. Now, it is informed that the necessary developments have been completed on the System to allow clearances to EOUs under IGCR. All EOUs are required to obtain IGCR Identification Number (IIN) at ICEGATE portal, and also register their IGCR bond for filing a bill of entry with IGCR benefit. Once this module is activated, the same process would be used for clearances from SEZ to EOUs as well.



5. It is decided to implement the automation in the IGCRS Rules, 2022, in respect of EOU **with effect from 01.09.2024**. Accordingly, all EOU may obtain IGCR Identification Number (IIN) at ICEGATE portal by registering immediately as the SEZ Unit becomes ICEGATE enabled.

5.1 EOU intending to avail benefit under exemption Notification No. 52/2003, as amended, shall submit prior intimation request of such goods being imported under the IGCR module at ICEGATE portal and consequently, an IGCR Identification Number (i.e. IIN) would be generated by the System. The detailed procedure is provided in the ICEGATE Advisory issued in this regard. (Link for Advisory- <https://www.icegate.gov.in/guidelines/igcr-importersjuly-14-2023>).

5.2 The detailed procedure for registration of Bond by the jurisdiction officer on ICEGATE portal has been provided in the above Advisory issued by ICEGATE. However, EOU who have already submitted bond in this financial year are not required to submit a fresh bond at jurisdictional Commissionerate, and the earlier submitted bond can be registered as "EI" bond on ICEGATE portal.

5.3 For availing IGCR benefits in respect of EOU, the importer (i.e. EOU units)/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 EOU 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 (i.e EOU) shall declare the IIN, IGCR Notification Number 52/2003 and Serial No at item level while filing the Bill of entry at any port of import. The IGCR Bond and BG, if any, shall be debited automatically in System.

6. Difficulties faced, if any, in implementation of this public notice may be brought to the notice of officers as per below details:

Sr. No.	Name of Officer	Designation	Email ID	EPC
1.	Shri. R. K. Tiwari	Additional Commissioner	rk.tiwari83@gov.in	Faridabad and Panchkula
2.	Sh. Vinod Kumar	Additional Commissioner	vinod.kumar85@gov.in	Gurugram and Rohtak



3.	Sh. Amit Chandra Sunal	Joint Commissioner	amit.sunal@gov.in	Delhi
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(Harbinder Kaur Prasad)
Commissioner

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DIN:

Copy to:

All the members of the Trade(for wide circulation).

Copy forwarded to:

1. The PS to Chief Commissioner of Customs(Preventive), Delhi Zone, New Customs House, New Delhi.
2. All Additional/Joint Commissioner of Customs(Preventive), Delhi Zone, New Customs House, New Delhi
3. All Deputy/Assistant Commissioner of Customs(Preventive), Delhi Zone, New Customs House, New Delhi
4. Notice Board.
5. Guard File.

Amit Chandra Sunal
Joint Commissioner(Technical)

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