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भारत सरकार

GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग,

MINISTRY OF FINANCE, DEPARTMENT OF REVENUE

आयुक्त सीमा शुल्क का कार्यालय, चेन्नै- IV

OFFICE OF COMMISSIONER OF CUSTOMS, CHENNAI - IV

60, राजाजी सालै, सीमा शुल्क भवन, चेन्नै-600 001.

60, RAJAJI SALAI, CUSTOM HOUSE, CHENNAI - 600 001.

**PUBLIC NOTICE No. /2020**

Sub: Electronic filing and processing of Shipping Bills for re-export under claim for Drawback under Section 74 of the Customs Act, 1962 at Custom House, Rajaji Salai, Chennai - Reg.

1. Attention of Importers, Exporters, Trade, and Industry and all other stakeholders is invited to various Public Notices issued from time to time in relation to assessment, examination and clearance of export cargo, wherein shipping bills for certain categories of exports were allowed to be filed in manual mode.
2. In tune with the Government of India's initiative of 'Ease of Doing Business' and to facilitate export clearances from Chennai Sea Customs it is decided to discontinue manual shipping bill procedure in respect of **Re-export of imported goods under Section 74 of the Customs Act, 1962.**
3. Currently, such Shipping Bills are filed manually in the requisite format following the procedure laid out under Re-export of imported goods under Section 74 of Customs Act, 1962 read with the Export of imported goods (Drawback of Customs Duties) Rules, 1995.
4. Henceforth, all such shipping hills are required to be filed electronically in ICES. In order to ensure that statutory and procedural requirements as prescribed in corresponding schemes/ notifications/ policy are complied with, the following procedure is required to be followed by exporters as well as officers attending such clearances at Export Shed and Export Assessment.

5. Re-export under Section 74 {Drawback allowed on re-export of duty-paid Goods}:

5. 1: Filling of Shipping Bill under Section 74:

- (a) Shipping bill under claim of drawback under Section 74 may be filed under Scheme Code 19 and Drawback Sr. No. 9801 (till a separate " scheme code" is provided for this category of export). Drawback claim will continue to be filed as per provisions of Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995.
- (b) Indication in the shipping bill so as to identify cases of re export under Section 74:- In order to enable the Export shed officers to identify such shipping bills and takes necessary action as prescribed, the exporter/Customs Broker is required to clearly indicate the fact of export / re-export under the aforesaid scheme (for eg: : "Re-Export under Section 74" ) along with details relating to import (such as Bill of Entry No , date, quantity imported ,value, duty paid payable) in the shipping bill in the field "Item details" (after complete description of goods has been indicated) till scheme code for such export is provided in the system. For e.g. "Automobile frame for testing purpose" (re export under Section74), imported vide B/E no. and date, quantity ,value, duty paid, total drawback claimed it is... % of Rs-----

Also following data uploadation has to be made in E-Sanchit like import invoice and import packing list, export invoice and export packing list, e payment challan receipt, duplicate copy of Bill of Entry, Triplicate copy of Shipping Bill, Import Bill of Lading, Export Bl, Section 74 Proforma, Certificate duly signed by Central/State Officer that no credit of integrated tax has been availed or no refund of such credit or integrated tax paid on re exported goods has been claimed, BRC or GR waiver from bank, Affidavit on Stamp Paper of Rs 100( Notarized) , Delay Condonation as per Customs Notification 65/2003 .

- (c) Indication regarding IGST and MEIS: Exporters (Customs Brokers are instructed to specify the correct preference for IGST PAY field in the shipping bill in ICES keeping in mind both circular 21/ 2017 dated 30.06,2017.Likewise, the intent to claim the reward under MEIS at the time of filing shipping bill for re-export under Section 74 of the Customs Act, 1962, should clearly be marked 'N'.

## 5.2: Examination and Clearance of Section 74 Shipping Bills:

a} In this regard, attention is invited to Board Circular No. 46/201.1 -Customs (F.No.603/01/2011 DBK), dated 20th October, 2011 and Circular No. 35/2013- Customs (F.No.603/01/2011-DBK), dated 5th September, 2013, wherein it has been provided that:

### **Instructions in relation to "identification of goods" and "determination of use" in terms of Section 74 of the Customs Act, 1962**

a} In terms of the section 74 of the Customs Act, 1962, the export goods are to be identified to the satisfaction of Assistant/Deputy Commissioner of Customs. This may require examination and verification of various parameters, including but not limited to physical properties, weight, marks and numbers, test reports, if any, documentary evidences vis-a-vis import documents etc., for the identification of the goods. If such export goods have been 'used after import', the same is to be determined besides establishing the identity of the goods.

b} The goods should, therefore, be subjected to Examination by AC / DC in charge of export examination and issuance of LEO will be granted only after suitable comments about "identification of goods" and "determination of use" as required in terms of above instructions Issued for the purpose of Section 74 of the Customs Act, 1962 are entered in the "Departmental Comments" field in the system before issue of Let Export Order (LEO). It is further re-iterated that identity of goods and period of use needs to be established/ ascertained by examination of goods & documents even if the shipping bill is facilitated by RMS. It is also to be ensured that all the supporting documents relating to establishment of identity of goods and determination of use are invariably uploaded in e-SANCHIT at the time of filing the shipping bill. The said documents if not uploaded in e-SANCHIT at the time of filing of shipping bill, shall not be entertained in hard copies subsequently and it will be construed as non submission. Paper copies of only those documents needs to be submitted where the documents codes are not currently available in e-Sanchit.

c) Sample examination report may be as under:-

"Inspected lot, checked marks and numbers and net weight, examined 100 % under DC/AC Export Docks supervision, identity established with import document i.e Bill of Entry Number.... Date ... and.....Concerned invoice and packing list. Export is within time period i.e 2 years (in case of goods where not used after imports ) or 18 months in case of goods were used after imports. Present market value and FOB value declared in

the shipping bill is fair. Representative samples drawn and forwarded to DC for testing (if sample drawn), goods not found to be used / found to be used “

d) Officer should ensure at the time of LEO that correct preferences are indicated for IGST and MEIS.

e) Further, as mentioned at Para 5.2 (b) above, exporters / customs brokers should ensure that the identity of the goods is established through examination, even if the Shipping Bill has been facilitated by RMS.

### 5.3 Processing of claim for drawback under Section 74:

(a) Officers processing drawback claims under section 74 of the Customs Act 1962 be ensured that the goods have actually been exported by verifying the relevant shipping bill details in the EDI Systems. **Such shipping bills need to be finalized in the system by “Drawback section” after disposal of drawback claims.**

(b) Claims under IGST under section 74 of the Customs Act 1962 will be dealt as per Circular No. 21 /2017-Customs, dated 30.06.2017

(c) For cases where no remittances are due for the export, Guaranteed Remittance/ waiver may be obtained from concerned banks by the exporters

**6. EFFECTIVE DATE:** This Facility Circular shall come into force with effect from \_\_.07.2020.

7. For the action to be taken in terms of this Facility Circular, a separate Standing order is issued for the purpose of officers and staff.

8. Difficulty in implementation of the Facility Circular may be brought to the notice of the Addl. Commissioner/Joint Commissioner (Section 74) for remedial action.

**SUDHA KOKA  
COMMISSIONER OF CUSTOMS  
CHENNAI IV**

To

All concerned.

Copy to:

1. The Chief Commissioner of Customs, Custom House, Chennai.
2. The Commissioner of Customs, Chennai-I,II,III, VII and Audit Commissionerate.
3. All Additional Commissioner/Joint/Dy./Asst. Commissioner of Customs, Chennai-IV Commissionerate
4. The Customs Broker Association, Chennai.