

## Annexure - II

### **Category I: All changes emanating from IGM amendment**

In these cases, the IGM should have already been amended based on documents required as per CBIC Circular 14/2017-Customs dated 11.04.2017.

The Importer/Customs Broker should upload the application request letter in the format above along with the proof of approval of IGM amendment and other relevant documents. Some illustrative examples are given below:

<b>Sr. No.</b>	<b>Sub headings</b>	<b>Type of amendments</b>
1	Importer and supplier related data	Importer address, Consignor details, Invoice Number (on account of commercial dispute with supplier and transfer of BL to new importer and issue of fresh invoice)
2	Commodity and quantity	Unit of measurement, gross/net weight, size of container, type of packages and Commodity description
3	Port and container related data	Container Number, Port of loading, addition of extra entries, Date of Bill of Lading and Change of Bill of Lading number
4	Nature of cargo related data	Cargo to unaccompanied baggage

### **Category II: Minor amendments on account of typographical errors**

The amendment requests on account of typographical errors, which can be verified from the originally uploaded documents, should be treated as minor amendments and the Importer/Customs Broker should mention the amendment required along with the document and its IRN based on which the amendment is required. For example, unit quantity code wrongly mentioned as KGS instead of MTS, an extra zero added in quantity, when the same is correctly mentioned in the invoice; goods description is incomplete or with typographical error, but the same is correctly mentioned in the documents uploaded in e-Sanchit. This includes amendments such as request for adding notify party if the same is mentioned in the invoice, and request for addition of COO related notification if COO is already uploaded.

### **Category III: Major amendments on account of wrong upload/non-upload of documents in respect of live Bills of Entry which are yet to be registered:**

The amendment requests on account of wrongly uploaded documents/documents not uploaded need detailed scrutiny as per the provisions of Section 149 of Customs 1962. An illustrative list of such possible amendments along with corresponding suggested documents is given below:

<b>Sr. No.</b>	<b>Type of amendment</b>	<b>Documents to be uploaded and verified</b>
1.	Invoice Value	<ol style="list-style-type: none"><li>1. Old and Revised Invoice</li><li>2. Packing List, Contract Copy/Purchase Order/ Advance Remittance proof/ Document against acceptance</li><li>3. LC, if applicable</li><li>4. Reason and justification for amendment</li></ol>

2.	Change in Freight <i>(Freight normally changes in FOB case)</i>	<ol style="list-style-type: none"> <li>1. Revised freight certificate, clearly co-relating with the Bill of Lading Number and container number</li> <li>2. Reason and justification for amendment</li> </ol>
3.	Change in Incoterms e.g., from CIF to FOB and vice versa	<ol style="list-style-type: none"> <li>1. Bill of Lading confirming the Inco terms for payment of freight in Bill of Lading (freight prepaid / freight collect)</li> <li>2. Confirmation from the shipper in case of “freight as arranged”</li> <li>3. Contract Copy / Purchase Order / Advance Remittance proof / Document against acceptance</li> <li>4. Reason and justification for amendment</li> </ol>
4.	Change in Notification benefit availed	<ol style="list-style-type: none"> <li>1. The relevant notification and Serial no.</li> <li>2. Reason/justification for claim. For example, for IGCR, condition no. 9 has to be complied with</li> <li>3. First check, wherever necessary</li> </ol>
5.	Description changes without change in CTH	<ol style="list-style-type: none"> <li>1. Invoice</li> <li>2. COO certificate, if applicable</li> <li>3. First check, wherever necessary</li> <li>4. Reason and justification for amendment</li> </ol>
6.	Description changes with change in CTH	<ol style="list-style-type: none"> <li>1. Invoice</li> <li>2. COO certificate, if applicable</li> <li>3. Purchase order/Sales contract</li> <li>4. Catalogue/Brochure</li> <li>5. First check in appropriate cases.</li> <li>6. Reason and justification for amendment</li> </ol>
7.	Conversion of a bill of entry from Home to Warehouse	<ol style="list-style-type: none"> <li>1. Approval from the Additional/Joint Commissioner of the Group concerned</li> <li>2. Proof of payment of interest till the date of approval of amendment request</li> <li>3. Reason and justification for amendment</li> <li>4. A self-declaration by the importer as the goods do not violate any of the provisions of Customs Act and other allied Acts viz. BIS, DGFT etc.</li> </ol>
8.	Conversion of a bill of entry from Warehouse to Home	<ol style="list-style-type: none"> <li>1. Approval from the Additional/Joint Commissioner of the Group concerned</li> <li>2. Proof of payment of interest as applicable</li> <li>3. Reason and justification for amendment</li> </ol>

**Category IV: Major amendments on account of wrong upload/non-upload of documents in respect of Bills of Entry which are registered irrespective of OOC:**

In respect of such Bills of Entry, copy of the prior approval, if applicable, shall also be uploaded in e-Sanchit in addition to the documents listed in “Category – IIP” mentioned above.