

	<p><b>भारत सरकार/GOVT. OF INDIA</b>  <b>वित्त मंत्रालय, राजस्व विभाग</b>  <b>MINISTRY OF FINANCE, DEPTT. OF REVENUE</b>  <b>सीमाशुल्क (निवारक) आयुक्त कार्यालय</b>  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)</b>  <b>55-17-3, सी - 1 ,द्वितीय तल ,औद्योगिकएस्टेट, ऑटोनगर, विजयवाड़ा -520</b>  <b>007</b>  <b>55-17-3,C-14,2nd Floor,Industrial Estate,Autonagar,Vijayawada-</b>  <b>520007</b>  <b>फ़ोन/Phone : 0866-2551261 ई-मेल/E-Mail: commr.cpc-ap@gov.in</b></p>	
		

**PUBLIC NOTICE - 04 /2024 – Customs**

**Sub: Allowing Implementation of Ex-Bond Shipping Bill in ICES 1.5 -Reg.**

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The attention of Importers, Customs Brokers, Warehouse licensees, members of the trade and all other stakeholders are invited to the Circular No.22/2023-Customs dated 19th September 2023 issued by the CBIC regarding Implementation of Ex-Bond Shipping Bill in ICES 1.5. Also attention is invited to the Advisory No: 18/2023 dated 19-09-2023 issued by the DG Systems and Data Management, CBIC, New Delhi with regard to the Functionality added in ICES 1.5 for filing Ex-bond Shipping Bill. The same is detailed as follows

1. In the said circular, reference is drawn to Sections 68 and 69 of the Customs Act, 1962 which deal with clearance of warehoused goods for home consumption and for export respectively. A bill of entry (BE) format for home consumption clearance of such goods is already available in the ICES. Such ex-bond BE is linked in the System with the original warehousing (into-bond) BE through which these goods were warehoused at the time of import into India.

1.1 So far, there was no format for ex-bond shipping bill (SB) in the System to cover export of warehoused goods. Due to this, the ledger of warehoused goods was not complete as all transactions of removal of cargo were not captured.

2. Now, a format for ex-bond SB has been developed on ICES for processing of export of warehoused goods from a bonded warehouse. The design and workflow are as follows:

(i)While filing an ex-bond SB, the exporter needs to declare the warehouse code in the single window table, with following details, which will depict that it is a re-export case:

Info_Typ	Info_Qfr	Info_Code
DIR	XSB	Warehouse_code to be entered

This warehouse code would reflect the warehouse, from where the goods are to be exported. It may or may not be the warehouse where the goods were originally warehoused at the time of import.

(ii) Once the above details are provided, in the next screen item-wise details of bill of entry (BE\_Site, BE\_No, BE\_Date, BE\_Inv\_SrNo, BE\_Item no) will have to be entered.

(iii) In one shipping bill, only one warehouse code can be captured which means that goods lying in only one warehouse can be exported in a single shipping bill and separate shipping bills are required to be filed for export of bonded cargo from more than one warehouse.

(iv) In ex-bond SB, for each item, details of into-bond BE i.e. BE No. and date, invoice no., sl. no. etc., shall be mandatory. For each item, only one into-bond BE can be captured. For example, if fifty units of the same item were warehoused under five different into-bond BE (ten units under each into-bond BE) and now the exporter wants to export these fifty items, he will have to declare these goods as five different items. Hence, the SB format will allow export of items imported under more than one into-bond BE under one ex-bond SB to address the requests of the trade that goods imported separately may be cleared under one document.

(v) Once SB is filed, after successful verification, the system would debit the quantity exported in the ledger from the quantity imported. In case of cancellation of SB or purging of SB, the quantity would be re-credited automatically. Any amendment in the SB quantity has also been linked with the ledger quantity so as to update the ledger accordingly.

2.1 This type of shipping bill can only be used for export of warehoused goods, and not for other goods. It is also not meant for the export of goods resulting from manufacturing or other operations under section 65 in a bonded warehouse. However, if the goods imported in a warehouse where permission has been granted under section 65, are exported as such then the abovementioned ex-bond SB can be filed.

2.2 No incentive such as Drawback, RoDTEP/ RoSCTL benefit, advance authorisation/ EPCG etc. shall be available for such cargo and the SB would be a free SB.

3. In the above referred Advisory No: 18/2023 dated 19-09-2023, it has been explained that in ICES, an ex-bond bill of entry (B/E) format is available to address the requirements of Section 68. Such ex-bond B/E is linked in the System with the original warehousing BE (into-bond BE) through which these goods were warehoused at the time of import into India. So far, there was no format for an ex-bond shipping bill (SB) to address the requirements of Section 69. Due to this, the ledger of warehoused goods was not complete as all transactions of removal of cargo were not captured. Now, ICES has developed an exbond SB format for processing of export of warehoused goods from a bonded warehouse. Accordingly, details of the functionality have been explained in the said Advisory.

3.1. Accordingly, it is brought to the notice that all the stakeholders may further refer to the said circular/advisory for further details about the design & workflow and also the functionality in ICES 1.5 to file an ex bond Shipping Bill.

I/1715302/2024

4. All trade associations/members of the Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.
5. Difficulty, if any, in this regard may be brought to the notice of this Office.

**(C. VENKAI AH CHOWDARY)**  
**COMMISSIONER**

To

The importers, exporters, other stake holders and all the trade concerned.

Copy submitted to the Chief Commissioner of Customs, Visakhapatnam Zone, Visakhapatnam

Copy to-

1. The Additional Commissioner of Customs, Custom House, Kakinada/Krishnapatnam.
2. The Additional /Joint Commissioner of Customs, Hqrs., Customs Commissionerate(Preventive), vijayawada.
3. The Assistant /Deputy Commissioner of Customs, ICD Marripalem, Guntur.
4. The Assistant /Deputy Commissioner of Customs, Customs Preventive Division, Visakhapatnam/ Kakinada/ Tirupathi/ TFC Hqrs. of Customs Commissionerate (Preventive), Vijayawada.
5. Notice Board.
6. Superintendent, Computers section, Customs Commissionerate (Preventive), Vijayawada for uploading in the website of this office.