



भारत सरकार/GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
सीमा शुल्क (निवारक) आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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Date: As Approved.

PUBLIC NOTICE NO. 19/2024-CUSTOMS

Sub: 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.

Kind attention is invited to Board's Circular No. F.No. 450/28/2016-Cus-IV dated 25.08.2024 on the cited subject.

Reference is drawn to the 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.

2. Further, 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. In this regard, 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, that, necessary developments have since been completed on the System to allow clearances to EOUs under IGCR, all EOUs would be 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 EOUs with effect from 01.09.2024. Accordingly, all EOUs may obtain IGCR

Identification Number (IIN) at ICEGATE portal by registering immediately as the SEZ Unit becomes ICEGATE enabled.

6. Difficulty, if any, faced in the implementation of the above public notice may be brought to the notice of the undersigned.

(SADHU NARASIMHA REDDY)
COMMISSIONER

To,
The importers, exporters, other stake holders and all the 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.