



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

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PUBLIC NOTICE NO.02/CUS/AHD/2021-22

Subject: Implementation of Automation in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 with effect from 01.03.2022 - reg.

Attention of Importers, Exporters, Customs Brokers and all other Stakeholders is invited to Circular No. 04/2022- Customs dated 27.02.2022 issued by CBIC, New Delhi regarding implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 with effect from 01.03.2022, wherein reference is drawn to the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2022 notified vide Notification No. 07/2022-Customs (N.T.) dated 01.02.2022, so as to make certain amendments in existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 (hereinafter referred to as "IGCR Rules, 2017"). These changes come into effect from 1st March, 2022.

2. The amendments are aimed at simplifying the procedures with a focus on automation and making the entire process contact-less.

3. These include:

- i. The process is being automated. The Rules prescribe the submission of the necessary details electronically, through the common portal. (The common portal is the one notified vide Notification No. 33/2021 dated 29-03-2021 and accessible at the URL www.icegate.gov.in).
- ii. The various forms have been standardized and notified for the purpose of electronic submission of details.
- iii. Individual transaction based permissions and intimations, such as - intimation of the intent to import goods at a concessional rate of duty, intimation of the receipt of goods, permission to re-export or clear goods domestically etc, are all being done away with.

- iv. A monthly statement would be submitted by the importer on the common portal
- v. A procedure for inter-unit transfer of the imported goods has been provided for.
- vi. An electronic option for voluntary payment through the common portal, as specified in the Rules, is also being developed for implementation.

4. Procedure to be followed by an importer:

For ease of understanding, the procedure set out in the IGCR Rules, 2017 and the clarifications for smooth implementation are summarized below:

One-time prior intimation of intent to avail IGCR Benefit:

4.1 An importer who intends to import goods at a concessional rate of duty shall give a one-time prior information of such goods being imported. This information shall be provided on the common portal in form IGCR-1. (refer Rule 4).

4.2 Subsequently, upon acceptance of such information on the common portal, a unique IGCR Identification Number (IIN) shall be generated. This information is also made available through the common portal to the jurisdictional customs officer as well as the officers at the respective port of import. The importer also has an option to update the Form IGCR-1 in case of any change in the details.

4.3 It is clarified that in the case of units already covered under the existing provisions of IGCR Rules, 2017, the importers shall record electronically such details of intimation given in Form IGCR-1 on the common portal and generate an IIN against the same.

4.4 The importer is required to furnish a one-time continuity Bond, in a format provided in Annexure-I to Circular No. 04/2022-Customs dated 27.02.2022, to cover all the imports undertaken under this procedure. The Bond details such as amount of the Bond etc. shall be filled up by the importer on the common portal in part B of the form IGCR-1

4.5 Subsequently, the physical copy of the Bond and Bank Guarantee, wherever applicable, shall be submitted by the importer to the jurisdictional officer. Upon acceptance, the jurisdictional customs officer shall approve the Bond request on the Customs Automated System.

4.6 The details of the Bond number and Bank Guarantees will then be available for the importer to see on the common portal. The importer shall also have an option of topping up the amount of