



भारत सरकार/ GOVERNMENT OF INDIA
 वित्त मंत्रालय/ MINISTRY OF FINANCE
 राजस्व विभाग /DEPARTMENT OF REVENUE
 सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS
 सीमा शुल्क भवन, मार्मागोआ, गोवा - ४०३८०३ /CUSTOM HOUSE, MARMAGOA, GOA -403803
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F.No. S/99-229/2017-Appg (DBK)Pt.II

Date: 08/01/2020

PUBLIC NOTICE NO. 01/2020

Sub: Electronic Filing and Processing of Shipping Bills for Re-export under claim of Duty Drawback under Section 74 of Customs Act, 1962 at Custom House, Marmagoa, Goa

Attention of Importers, Exporters, General Trade, Custodians, Shipping/Air Lines and all other stakeholders is invited to assessment, examination & clearance of export consignments, wherein shipping bills for certain categories of export were allowed to be filed in manual mode with the approval of the Commissioner.

2. In tune with the Government of India initiative of "Ease of Doing Business", and to facilitate export clearances, it has been decided to *discontinue manual filing of shipping bill for Re-Export of imported goods under Section 74 of the Customs Act, 1962.*

3. Henceforth, all Shipping Bills for claim of duty drawback under Section 74 of Customs Act, 1962 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.

3.1 Filing 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 or 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 take necessary action as prescribed, the exporter/Customs Broker is required to clearly indicate the fact of export/re-export under the aforesaid scheme (e.g. "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 a scheme code for such export is provided in the system.

(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 Board's Circular no. 21/2017 dated 30.06.2017. Likewise, the intent to claim reward under MEIS at the time of filing shipping bill for re-export under Section 74 of Customs Act, 1962 should clearly be marked "N".

3.2 Examination and Clearance of Section 74 Shipping Bills:

(a) In this regard, attention is invited to Board Circular No.46/2011-Customs [F.No.603/01/2011-DBK] dated 20th October, 2011 wherein at para 3.1(a), it has been provided that:

"In terms of the section 74 of the Customs Act, 1962, the export goods are to be identified to t

he satisfaction of the 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-à-vis import documents etc., for 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) So, the goods should 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. *It is further being clarified that the identity of goods and period of use needs to be established/ascertained by the examination of goods and 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 eSANCHIT at the time of filing of shipping bill. Paper copies of only those documents need to be submitted where the document codes are not currently available in eSANCHIT.

(c) *The Sample examination report may be as under.*

"Inspected lot, checked marks & numbers & net weight, examined 100% under DC/AC Export/ICD Supervision. Identity of the goods established with import documents i.e. Bill/s of Entry No/s dated and concerned invoice & packing list. Export is within time period i.e. 2 years (in case of goods were not used after import) or 18 months (in case of goods were used after import). Present market value and FOB value declared in the shipping bill is fair. Representative samples drawn and forwarded to for testing (if sample drawn). Goods found to be used/unused."

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

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(e) Further, as mentioned at para 3.2(b) of this notice, exporters/customs brokers should ensure that the identity of goods is established through examination, even if the Shipping Bill has been facilitated by RMS.

3.3 Processing of claim of duty drawback under Section 74 of Customs Act, 1962:

(a) Officers processing drawback claims under Section 74 of the Customs Act, 1962 will ensure that the goods have actually been exported by verifying the relevant EGM filed by Airline/Shipping Line in the EDI system. Such shipping bills need to be finalized in the system by "Drawback Section" after disposal of drawback claims.

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

(c) For cases where no remittances are due for the re-export, Guaranteed Remittance (GR) Waiver should be obtained from concerned bank by the exporter.

4. Effective Date:

This Public Notice shall come into effect with effect from 08/01/2020.

5. Difficulty, if any may be brought to the notice of Deputy/Assistant Commissioner, Drawback of this Commissionerate. Specific issues, if any, may be brought to the notice of Joint Commissioner, Drawback for remedial action.

6. Action to be taken in terms of this Public Notice should be considered as standing order for the purpose of officers and staff.

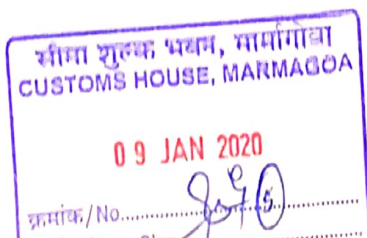
7. Hindi version would follow.

Mohr
07.01.20

(Mihir Ranjan)
Commissioner of Customs

Copy forwarded to:

1. The Chief Commissioner of Customs, Pune Zone
2. Marmagoa Customs House Clearing Agent Association
3. DC/AC shed
4. The System Manager/ Alternate System Manager - Customs House, Marmagoa - for uploading on Goa Customs website
5. Notice Board
6. Technical Section - PN Record file
7. Hindi Cell, Custom House Marmagoa for Hindi version.



GOA CUSTOM HOUSE AGENTS ASSOCIATION

Authorised Signatory

09/11/2020