

I/97608/2021



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
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GOA – 403803.
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F.No.S/ 38-05/2020-EDI

Dated: 29/01/2021

PUBLIC NOTICE NO. 04/2021
DIN : 20210168MG000006E3D

Subject : Mandatory uploading of documents in e-Sanchit-certain clarifications-reg.

Attention of Importers/Exporters, Customs Brokers, Trade and other stakeholders is invited to CBIC Advisory 04/2021 dated 26.01.2021 on the above subject. Reference is also invited to CBIC Advisory No.02/2021 dated 14.01.2021 and Circular No.55/2020-Customs dated 17.12.2020.

2 CBIC has received representations from trade and field formations on certain issues faced in complying with the new requirements in accordance with CBIC Advisory No 02/2021 dated 14.01.2021 & Circular 55/2020-Customs dated 17.12.2020. In this regard, following clarifications are provided by the CBIC for the benefit of all concerned :

a. Uploading the mandatory document but not tagging with BE by way of amendment: There are cases where issue is being faced by the importers at the time of OOC as System disallows the same unless all mandatory documents have been uploaded and are available with the BE. Instances have been noticed where importers have subsequently uploaded these documents but have not carried out the necessary amendment of the corresponding BE to include the new documents and their IRNs. It may kindly be noted that uploading on eSanchit to get IRN is only the first step. The IRNs must be quoted in the BE as well. If any document is being added after the filing of the BE, that too must be attached with the BE by way of a BE amendment. Amendment to add supporting docs to BE does not require any approval by officer and is only a one step process.

b. Doc codes being given at BE *master level* instead of item level: In many instances it is seen that either during filing or at the time of amendment, the document codes given in the supporting documentstable are at master level, i.e., with Invoice SI No and Item SI No as 0 and 0. It is clarified again that the document codes for the mandatory doc codes enclosed with this advisory are to be given at item level, corresponding to the item(s) in the BE of the **applicable** tariff heading.

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- c. Documents to be uploaded by PGAs:** It is clarified that certain documents from the enclosed list can only be uploaded on eSanchit by the respective PGA and hence may not appear in the doc code list on the importer's/CB's login on ICEGATE. Such documents along with the PGA details are enclosed in Annexure II. While the PGA has to upload these documents. If any importer is registered on ICEGATE, the corresponding IRNs and other details will have to be included in the BE by the importer. If the importers are registered on ICEGATE, they would receive a System generated email with the IRN details each time any PGA uploads a document on eSanchit mentioning their IEC as the beneficiary. Importers who are still not registered on ICEGATE are advised to obtain Simplified Registration on ICEGATE immediately and approach the PGAs in case certificates/permits pertaining to them are not uploaded by them despite having registered on ICEGATE. Periodic review may be undertaken for cases (i) where IEC has not obtained simplified ICEGATE registration and accordingly they are not receiving IRN for their document, or (ii) IEC has taken simplified ICEGATE registration but still not getting IRN for their document (as PGA may not have uploaded the document in eSanchit).
- d. Exceptions where any mandatory document may not be required:** In some cases, an item even though bearing one of the enclosed CTHs may not require a particular mandatory license or permit. For example, certain doc codes issued by FSSAI and AQ may only be needed if the goods are of food grade or animal origin. For such items, an importer can instead declare the reasons for not including a mandatory doc code in the Statement table of the BE. For all the items against which any of their corresponding mandatory doc code as annexed is not given included in the Supporting Documents table, the importer must declare the following in the Statement table of the BE:

Statement Type — REM

Statement Code — The doc code of the mandatory document not uploaded

Statement Text — Reasons why the mandatory doc code is not applicable on this item.

These reasons will be available for the assessing/examining officers to see and verify during the processing of BE and decide accordingly.

3. The list of mandatory doc codes has been revised and enclosed in **Annexure I**. The details of doc codes to be uploaded by PGAs are enclosed in **Annexure II**. Annexure I and Annexure II are attached to this Public Notice.
4. Difficulties, if any, faced in implementation of this Public Notice may be brought to the notice of the Joint Commissioner through email at (meena.ms@gov.in)
5. This Public Notice should be considered as Standing Order for the purpose of officers & staff of the department.

(MIHIR RANJAN)
COMMISSIONER