Sub:-Guidelines regarding implementation of Section 28DA of the CA, 1962 and CAROTAR, 2020 in respect of Rules of origin under Trade Agreements(FTA/PTA/CECA/CEPA) and verification of Certificates of Origin -Reg.


2. Due to the increased bilateral trade between India and its partner/favored countries, several exemptions/preferential duty concessions were provided to imported goods, which is based on Certificate of Origin issued. The adequate legal provisions and operational instructions are now made available to the Department in the above circular and Notification.

3. Salient features of these provisions interalia are as follows:
   b) Broad grounds which require the verification of a certificate is provided.
c) Basic Minimum Information from the importer may be called for from an Importer.
d) Operating procedure to submit verification request for a certificate to the Board.

4. All the Officers in assessment, examination and Post Clearance Audit are directed to study these guidelines and ensure that the same are followed.

5. Difficulties if any, in following the instructions may be brought to the notice of Joint Commissioner (ICD).

(BASWARAJ NALEGAVE)
COMMISSIONER

Copy to:-
1. The Joint Commissioner of Customs, HQRS/ICD, Bengaluru,