




I/1443184/2023

  	<p>भारत सरकार   वित्त मंत्रालय   राजस्व विभाग</p> <p><b>GOVERNMENT OF INDIA   MINISTRY OF FINANCE</b></p> <p><b>DEPARTMENT OF REVENUE</b></p> <p>सीमा शुल्क के प्रिंसिपल आयुक्त का कार्यालय  एअर कार्गो कॉम्प्लेक्स, केंपेगौडा अंतर्राष्ट्रीय हवाई अड्डा  देवनहल्ली, बेंगलूरु-560 300</p> <p><b>OFFICE OF THE PRINCIPAL COMMISSIONER OF  CUSTOMS</b></p> <p><b>AIR CARGO COMPLEX &amp; KEMPEGOWDA INTERNATIONAL  AIRPORT</b></p> <p><b>Devanahalli, Bangalore - 560 300.</b></p>
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DIN- 20230972MP000000FE49

Date: as e-signed

**PUBLIC NOTICE NO. 18/2023**

**Subject: - Implementation of Ex-Bond Shipping Bill in ICES 1.5 –  
Functionality added in ICES 1.5 for filing Ex bond Shipping Bill – Reg.**

The attention of Importers, Customs Brokers, Warehouse licencees, members of the trade and all other stakeholders are invited to the Circular No.22/2023-Customs dated 19<sup>th</sup> September 2023 issued by the CBIC regarding Implementation of Ex-Bond Shipping Bill in ICES 1.5. Also attention is invited to the Advisory No: 18/2023 dated 19-09-2023 issued by the DG Systems and Data Management, CBIC, New Delhi with regard to the Functionality added in ICES 1.5 for filing Ex-bond Shipping Bill. The same is detailed as follows:-

1.1 The said circular 22/2023-Customs dated 19<sup>th</sup> September, 2023 brings out that Sections 68 and 69 of the Customs Act, 1962 deal with clearance of warehoused goods for home consumption and for export respectively. A bill of entry (BE) format for home consumption clearance of such goods is already available in the ICES. Such ex-bond BE is linked in the System with the original warehousing (into-bond) BE through which these goods were warehoused at the time of import into India.

1.2. However, till date, there was no format for ex-bond shipping bill (SB) in the System to cover export of warehoused goods. Due to this, the ledger of warehoused goods was not complete as all transactions of removal of cargo were not captured. Now, a format for ex-bond SB has been developed in ICES for processing of export of warehoused goods from a bonded warehouse. Accordingly, the said circular details about the design and workflow has been explained.

1.3. The said circular also clarifies that this type of (ex-bond) shipping bill (which is now being implemented) can only be used for export of warehoused goods, and not for other goods. It is also not meant for the export of goods resulting from manufacturing or other operations under section 65 in a bonded warehouse. However, if the goods imported in a warehouse where

1/1443184/2023 permission has been granted under section 65, are exported as such then the above-mentioned ex-bond SB can be filed. It further clarifies that no incentive such as Drawback, RoDTEP/RoSCTL benefit, advance authorisation/EPCG etc. shall be available for such cargo and the SB would be a free SB.

2. In the above Advisory No: 18/2023 dated 19-09-2023, it has been explained that in ICES, an ex-bond bill of entry (B/E) format is available to address the requirements of Section 68. Such ex-bond B/E is linked in the System with the original warehousing BE (into-bond BE) through which these goods were warehoused at the time of import into India. So far, there was no format for an ex-bond shipping bill (SB) to address the requirements of Section 69. Due to this, the ledger of warehoused goods was not complete as all transactions of removal of cargo were not captured. Now, ICES has developed an ex-bond SB format for processing of export of warehoused goods from a bonded warehouse. Accordingly, details of the functionality have been explained in the said Advisory.

2.1. Accordingly, it is brought to the notice that all the stakeholders may further refer to the said circular / advisory for further details about the design & workflow and also the functionality in ICES 1.5 to file an ex bond Shipping Bill.

3. All trade associations/members of the Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.

4. Difficulty, if any, may be brought to the notice of the Additional Commissioner of Customs, Bonds, AP&ACC, Bengaluru.

(KAJAL SINGH)  
PR. COMMISSIONER OF CUSTOMS

To,  
As per mailing list.

Copy To:

1. The Chief Commissioner of Customs, Bengaluru Zone for kind information
2. All the Pr. Commissioner/Commissioner of Customs, Bengaluru Customs Zone
3. All the ADC/JC of Customs, Bengaluru Customs Zone
4. All Deputy/Assistant Commissioners of Customs, Bengaluru Customs Zone.
5. Sections/ Groups & Air Cargo Complex
6. EDI Section, for uploading on Bengaluru Customs website