



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ
भारतसरकार, वित्तमंत्रालय, राजस्वविभाग
Government of India, Ministry of Finance, Department of
Revenue,
ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸುಂಕ,
ಅಂಚೆಸಂ5400., ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ ಬೆಂಗಳೂರು
सीमाशुल्कआयुक्तकाकार्यालय, सीमाशुल्कआयुक्तालय, पी.बी.सं5400 ,बेंगलूर
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F.No: VIII/48/79/2020 City Cus Tech

Date: 03/09/2020

STANDING ORDER NO.07/2020

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.

Attention is invited to the Board's Circular No.38/2020-Cus dated 21.08.2020 on the above subject, read with newly legislated Section 28DA of the Customs Act, 1962 and the rules made thereunder viz., the Customs(Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR for short) notified vide Notification No.81/2020-Cus(N.T.) dated 21.08.2020.

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 inter alia are as follows:

- a) The rules vis CAROTAR, 2020 shall come into force from 21.09.2020.
- 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).


03092020
(BASWARAJ NALEGAVE)
COMMISSIONER

Copy to:-

1. The Joint Commissioner of Customs, HQRS/ICD, Bengaluru,