



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ

ಭಾರತಸರ್ಕಾರ, ವित्तमंत्रालय, राजस्वविभाग

Government of India, Ministry of Finance, Department of Revenue,  
ಆಯುಕ್ತಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ,

ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ. ಬೆಂಗಳೂರು

सीमाशुल्कआयुक्तकार्यालय, बेंगलुरु सिटी सीमाशुल्कआयुक्तालय, पी.बी.सं 5400, बेंगलूर

Office of the Commissioner of Customs, City Customs Commissionerate,  
P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

**PUBLIC NOTICE NO: 46/2020**

**Sub:- ICES Advisory 33/2020 - Manufacturing and other operations in a Warehouse Regulations (MOOWR) and waiver of interest - Changes in ICES and ICES Advisory 34/2020 - Capturing additional details for Certificate of Origin (COO) as per Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 in Bill of Entry - Reg.**

Kind attention of Importers/Customs Brokers is brought to the various initiatives carried out in ICES for processing Import documents.

It is informed that as per Section 61 of the Customs Act, 1962 no interest is leviable on Ex-Bond Bills of Entry filed for clearing the goods for home consumption from a Section 65 warehouse. In consonance with the same, the following changes have been made in the ICES:

1. IEC - Warehousing Mapping: For identifying the Warehouses which have been licensed for manufacturing activity under the MOOWR, an option has been given under the ACB i.e. AC (Bonds) role in IEC-Warehouse Mapping menu in order to enter the IEC and Warehouse Code for the purpose of mapping in the System once the license has been granted by the Principal Commissioner or Commissioner of Customs. This mapping will be used to validate the Bills of Entry filed with Sec 65 declaration.
2. Changes in the declaration of Ex-Bond Bill of Entry: An updated BE message format has been uploaded on ICEGATE website [[https://icegate.gov.in/msg\\_guideline.html](https://icegate.gov.in/msg_guideline.html)]. Changes have been made in the BE\_ITEM\_SW\_CTRL table of the BE. Annexure 1 to this facility Circular gives the field level details of these changes. This additional information pertains to Ex-Bond BEs filed for home clearance after manufacturing in the Sec 65 Warehouse and is required to be furnished for every item in such Ex Bond BE. Accordingly, items covered under Ex-Bond BE cleared from the particular Sec 65 Warehouse will attract no interest.
3. Re-crediting of WBE Ledger in case of Re-export: In case of export of the resultant goods/finish products from the Sec 65 warehouse, option has been given under the ACB role menu to re-credit the Warehouse BE ledger by entering the concerned Shipping Bill details through Exports details of WHBE option. The above changes will come into effect from 21.09.2020.
4. Further, kind attention of Importers/Customs Brokers is invited to the Board's Notification 81/2020 - Customs (N.T.) dated 21.08.2020 on the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 Regulations.

These Regulations apply to import of goods into India where the importer makes claim of preferential rate of duty in terms of a trade agreement. In terms of the Regulations, to claim preferential rate of duty under a trade agreement, the Importer or his agent shall be required to file certain declarations at the time of filing Bill of Entry. In consonance with the same, following changes will come into effect in ICES w.e.f 21.09.2020:

1. Additional details in the Bill of Entry for capturing mandatory declarations while claiming PTA/FTA notifications for any item:
2. Whenever an FTA/PTA Notification is claimed, it will be mandatory to declare the item wise details as per in the BE\_SW\_INFO\_TYPE table of the Bill of Entry, as mentioned in the Annexure 2. These additional declarations capture the requirement stipulated in the aforesaid Regulations.
  - 2.1 The relevant document pertaining to Certificate of Origin (hereinafter referred to as COO) under that PTA/FTA will have to be mandatorily uploaded on eSanchit and the IRN should be declared in the supporting document table for that specific item. Details of PTA/FTA Notifications and corresponding COO document code mapping along with description have been given in the Annexure 3.
  - 2.2 If imported goods are transported directly from the country of origin and not through another country, then the COO code itself can be given in Transit Country field. In case of transport through different country then country code of that country should be indicated in Transit country field.
  - 2.3 As per the requirement of the above Regulations, for these items, a self-declaration will have to be made by the importer in the Bill of Entry as - «I/We declare that these goods qualify as originating goods for preferential rate of duty under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Customs Notification No. 81/2020 - Customs (N.T.) dated 21.08.2020". This declaration is codified as CUF02 in ICES. This declaration can be filed in BE\_STATEMENT table for every item where FTA/PTA Notification is claimed.
5. **Mandatory defacing of documents before out of charge:** Further, the COO should be mandatorily defaced before the Out of Charge (OOC) at the port of import. An option is already available in the TSK and SUP roles for confirming defacement of supporting documents in System, wherever required. With effect from 21.09.2020, marking defacement of each COO uploaded for a Bill of Entry will be mandatory, without which Out of Charge would not be allowed to be given in System. The above changes will come into effect from 21.09.2020.
6. Actions to be taken in the terms of decisions conveyed in this Public Notice should be considered as Standing Order for the purpose of Officers.
7. If any discrepancy, the same may be addressed to Joint Commissioner (ICD), Whitefield, Bengaluru through Email [naresh.govinda@icegate.gov.in](mailto:naresh.govinda@icegate.gov.in)

(Authority: ICES Advisory 33/2020 - Manufacturing and other operations in a Warehouse Regulations (MOOWR) and waiver of interest - Changes in ICES and ICES Advisory 34/2020 - Capturing additional details for Certificate of Origin (COO) as per Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 in Bill of Entry)

**(BASWARAJ NALEGAVE)**  
**COMMISSIONER**

To,  
**All the Concerned (As per mailing list)**

Copy to:-

- 1.The Chief Commissioner of Customs, Bengaluru Zone.
- 2.The Joint Commissioner of Customs, ICD Whitefiled, Bengaluru,
- 3.Customs Website.

**ANNEXURE 1: Declaration in the BE\_ITEM\_SW\_CTRL table of the Bill of Entry**

Field Name	Declaration	Remarks
Ctrl_slno	Control Serial No starting from 1	
Ctrl_cd	Fixed Value 'SEC65'	

Ctrl_loc	10-digit Warehouse code of the Sec 65 Warehouse	This warehouse code and the IEC in the BE will be validated with the IEC-Warehouse mapping entered in System by the jurisdictional Commissionerate
Ctrl_start_dt	Warehousing Date	
Ctrl_Cres_cd	GST Invoice No under which the finished products manufactured by using this item in the BE were cleared	Max 16 digits. In case the finished products were cleared under more than one invoices, Ctrl jslno can be used to give multiple records for multiple invoices
Ctrl_Cend_dt	GST Invoice Date	
Ctrl_Cres_txt	Goods Description of Finished Product	First 8 characters will be valid CTH code of finished product followed by a pipe delimiter (   ), then followed by Goods description
Ctrl_msr	Quantity of the finished product cleared under this Invoice	
Ctrl_uqc	Unit Quantity Code of the finished products	

<b>ANNEXURE 2 Declaration in the SW_INFO_TYPE table of the Bill of Entry</b>					
Details	info_type	info_qfr	info_cd	info_text	Comments
Certificate of Origin(COO) Particulars	ORC	COO	Issuing <i>Country</i> Code	COO Number I Issue Date	Issuing Country Code will be mandatory. In case of back to back COO, country code of issuing authority has to be give which may be different than the country of origin. Issue Date should be given in 'ddmmyyyy' format. COO Number and Issue Date should be separated by pipe (/) delimiter
Origin Criteria	ORC	ORG	<i>COWO/COOG/C OOP</i>	General Rule/PSR, as applicable	COWO - Wholly Obtained COOG - Others (General Rule) COOP - Others (Product Specific Rule) info_text will be expected and be mandatory only when info_cd is COOG or COOP. For COWO, info_text should not be given
Accumulation/ Cumulation	ORC	ACM	Y/N		
<b>Declaration in the STATEMENT table of the Bill of Entry</b>					
Statement Type		Statement Code		Statement Text	
DEC		CUF02		Statement Text should be blank. The declaration will automatically be taken from Statement Code	

<b>ANNEXURE 3 COO Document Codes corresponding to different PTA/FTA</b>			
<b>NOTIFI- CATIO</b>	<b>DOC – CODE</b>	<b>FTA/PTA</b>	<b>Description</b>
073/200	861001	COOCEPA (Singapore)	Country of Origin Certificate as per the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore, Rules,2005. Vide Notfn. no. 59/2005- Cus(N.T.) dated 20.07.2005
074/200	861001	COOCEPA (Singapore)	Country of Origin Certificate as per the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore, Rules,2005. Vide Notfn. no. 59/2005- Cus(N.T.) dated 20.07.2005
075/2005	861001	COOCEPA (Singapore)	Country of Origin Certificate as per the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore, Rules,2005. Vide Notfn. no. 59/2005- Cus(N.T.) dated 20.07.2005
010/2008	861001	COOCEPA (Singapore)	Country of Origin Certificate as per the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore, Rules,2005. Vide Notfn. no. 59/2005- Cus(N.T.) dated 20.07.2005
101/2007	861002	COO-PTA (Chile)	Country of Origin Certificate as per the Preferential Trading Agreement Between the Republic of India and the Republic of Chile, Rules 2007. vide Notfn No. 84/2007-Cus(N.T.) dated 17.08.2007
019/2017	861002	COO-PTA (Chile)	Country of Origin Certificate as per the Preferential Trading Agreement Between the Republic of India and the Republic of Chile,Rules 2007. vide Notfn No. 84/2007-Cus(N.T.) dated 17.08.2007
026/2000	861003	COOFTA (Srilanka)	Country of Origin Certificate as per the Free Trade Agreement between the Democratic Socialistic Republic of Sri Lanka and the Republic of India Rules, 2000. vide Notfn No. 19/2000 Cus(N.T.) dated 01.03.2000
060/2000	861003	COOFTA (Srilanka)	Coun try of Origin Certificate as per the Free Trade Agreement between the

			Democratic Socialistic Republic of Sri Lanka and the Republic of India Rules, 2000. vide Notfn No. 19/2000 Cus(N.T.) dated 01.03.2000
002/200	861003	COOFTA (Srilanka)	Country of Origin Certificate as per the Free Trade Agreement between the Democratic Socialistic Republic of Sri Lanka and the Republic of India Rules, 2000. vide Notfn No. 19/2000 Cus(N.T.) dated 01.03.2000
053/201	861004	COOPTA (Malaysia)	Country of Origin Certificate as per the Preferential Trade Agreement between the Government of Republic of India and Malaysia, Rules, 2011. vide Notfn No. 43/2011-Cus(N.T.) dated 01.07.2011
151/200	861005	COO-PTA (Korea)	Country of Origin Certificate as per the Preferential Trade Agreement between Government of India and the Republic of Korea, Rules 2009. vide Notification no. 187/2009- Cus(N.T) dated 31.12.2009
152/2009	861005	COO-PTA (Korea)	Country of Origin Certificate as per the Preferential Trade Agreement between Government of India and the Republic of Korea, Rules 2009. vide Notification no. 187/2009- Cus{N.TJ dated 31.12.2009
046/2011	861006	COOPTA (ASEAN)	Country of Origin Certificate as per the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India, Rules,2009 vide Notfn. No. 189/2009-Cus(N.T.) dated 31.12.19
063/2012	861006	COOPTA (ASEAN)	Country of Origin Certificate as per the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India, Rules,2009 vide Notfn. No. 189/2009-Cus{N.T.) dated 31.12.19
099/2011	861007	COO-SAFTA	Country of Origin Certificate as per the Agreement on South Asian Free Trade Area (SAF1'A). Vide Notfn. No. 75/2006(N.T.) dated 30.06.2006.
068/2012	861007	COO-SAFTA	Country of Origin Certificate as per the Agreement on South Asian Free Trade Area (SAF1'A). Vide Notfn. No. 75/2006(N.T.) dated 30.06.2006.

057/2009	861008	COOPTA (Mercosur)	Country of Origin Certificate as per the Preferential Trade Agreement between the Government of MERCOSUR Member States and Republic of India, Rules, 2009. Vide Notfn. No. 56/2009-Cus(N.T.) dated 30.05.2009
076/2003	861009	COOPTA (Afghanistan)	Country of Origin Certificate as per the Preferential Trade Agreement between the Transitional Islamic State of Afghanistan and Republic of India, Rules, 2003. Vide Notification no. 33/2003-Cus(N.T.) dated 13.05.2003.
050/2018	861010	COO- APTA	Country of Origin Certificate as per the ASIAPacific Trade Agreement (Formerly known as Bangkok Agreement) rules, 2006. Vide Notfn. No. 94/2006-Cus(N.T.) dated 31.08.2006.
105/99	861011	COOPTA (SAARC)	Country of Origin Certificate as per the Agreement on SAARC Preferential Trading Agreement, Rules, 1995. Vide Notfn. No. 73/1995 dated 07.12.1995.
085/2004	861012	COOPTA (Thailand)	Country of Origin Certificate as per the Preferential Tariff Concessions for Trade between India and Thailand. Vide N oftn. No. 101/2004- Cus(N.T.) dated 31.08.2004.
096/2008	861013	COO- PTA(LDC)	Country of Origin Certificate as per the Duty free Tariff Preference Scheme for Least Developed Countries, Rules, 2015. Vide Notfn. No. 29/2015- Cus(N.T.) dated 10.03.2015.
236/89	861014	COO- GSP	Country of Origin Certificate as per the Agreement on Global System of Trade Preferences among Developing Countries, Rules, 1989. vide Notfn No. 281/89- Cus(N.T.) dated 18.12.1989.
069/2011	861015	COOCEPA (Japan)	Country of Origin Certificate as per the Comprehensive Economic Partnership Agreement between the Republic of India and Japan, Rules, 2011. Vide Notfn. No. 55/2011-Cus(N.T.) dated 01.08.2011.