



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ
 भारतसरकार, वित्तमंत्रालय, राजस्वविभाग
 Government of India, Ministry of Finance, Department of Revenue,
 ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ,
 ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ಷೀನ್ಸರಸ್ತೆ. ಬೆಂಗಳೂರು
 सीमाशुल्कआयुक्तकाकार्यालय, बेंगलुरुसिटीसीमाशुल्कआयुक्तालय, 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. 10/ 2022 DATED 22.04.2022

DIN: 20220472MR000005130A

Subject: - Implementation of IGCR in SEZ Clearances for DTA supplies.

Kind reference is invited to ICES Advisory No. 06/2022 dated 18.04.2022 and Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2022 notified vide CBIC Notification No. 07/2022 - Customs (N. T.) dated 01.02.2022 making certain amendments in existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and subsequent CBIC Circular No. 04/2022-Customs vide F. No. 450/28/2016-Cus-IV dated 27.02.2022. In this regard, this office has already issued a Public Notice 06/2022 dated 03.03.2022 along with the ICEGATE advisories for officers as well as for the trade.

2. The issues faced by the trade that are receiving component parts from SEZ units availing IGCR notifications benefits under Bill of Import. In this regard, a procedure has been devised with the approval of the Board which shall be as follows –

(a) The Bill of Import for DTA supplies will be filed at SEZ Online and will be processed at SEZ end, as per the procedures adopted by SEZ.

(b) After assessment by SEZ officers, the details of duty foregone amount on account of IGCR would be sent to the jurisdictional EPC / customs preventive officers in whose jurisdiction the IGCR unit is located, for debit of the IGCR Bond (EI Bond type) maintained on ICES. The details should include the SEZ B/E number and date and duty foregone.

(c) The proper officer at EPC shall debit the corresponding IGCR bond (i.e. EI bond which was registered online at ICEGATE against the respective IIN) in ICES under ACP role. The facility to debit the IGCR bond (bond type EI) manually for supplies under bill of import has been provided under ACP role in ICES.

I/574234/2022

(d) After debiting the bond, the officer in charge of the concerned EPC/Preventive Division will convey the same offline to the SEZ officer for release of goods by the SEZ i.e. for grant of out of charge.

(e) This offline system shall continue until this mechanism is integrated with SEZ Online.

7. Difficulties faced, if any may be brought to the notice of the Assistant Commissioner of Customs, EPC South / East / Central, Bangalore through the following email id:-

EPC South: epcsouth-citycus@gov.in

EPC Central: epccentral-citycus@gov.in

EPC East: epceast-citycus@gov.in

EPC HQ: commr-citycusblr@gov.in

(BALAMURUGAN K.)
COMMISSIONER OF CUSTOMS

Copy to:

1. The Chief Commissioner of Customs, Bangalore Zone, Bengaluru.
2. The Addl./Joint Commissioner of Customs, ICD Whitefield, Bengaluru.
3. The Assistant Commissioner/Deputy Commissioner of Customs, EPC South/Central/East/Mysuru/Chitradurga.
3. Bengaluru Customs website.
4. Notice Board.