



सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
बेंगलुरु शहर सीमा शुल्क आयुक्तालय
BENGALURU CITY CUSTOMS
सेंट्रल रेवेन्यू बिल्डिंग, नंबर 1 क्वीन्स रोड, बेंगलुरु- 560001
CENTRAL REVENUE BUILDING, No. 1 QUEEN'S ROAD,
BENGALURU- 560001

E Comp. No.: 1407574

File No.: GEN/TECH/PN/32/2024-Tech-O/o-Commr-Cus-City-Bengaluru

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DIN: 20240972MR0000000B14

Date: As per the E-sign date

PUBLIC NOTICE No. 16/2024

सार्वजनिक सूचना संख्या 16/2024

Subject: Implementation of Automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs effective from 17.09.2024 - Reg.

- 1. Attention** of the Export Oriented Units (EOUs) and SEZ Units operating under the jurisdiction of Bengaluru City Customs is invited to the Board's [Circular No. 11/2024-Customs dated 25.08.2024](#); [Circular No. 13/2024-Customs, dated 04.09.2024](#); [ICEGATE Advisory dated 03.09.2024](#) ; and the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (IGCRS Rules, 2022), which were notified via Notification No. 74/2022-Customs (N.T.) dated 09.09.2022, as amended, for the import of goods. Reference is also made to Notification No. 52/2003-Customs dated 31.03.2003, as amended, and [Public Notice No. 25/2021 dated 27.05.2021](#) issued by this office.
- 2. Transition from Old to New System:** In accordance with Notification No. 52/2003-Customs dated 31.03.2003, EOUs previously adhered to the procedures under Rule 5 of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, for importing goods. With the introduction of IGCRS procedures, these customs clearance processes will now transition to the new IGCRS framework, thereby replacing the earlier systems.
- 3. System Development and Implementation:** Reference is made to Para 6.4 of Circular No. 04/2022-Customs dated 27.02.2022, where it was mentioned that system architecture concerning the IGCRS for EOUs was under development. Now that the necessary developments had been completed on the System to allow clearances to EOUs under IGCR, all EOUs were required to obtain an IGCR Identification Number (IIN) at the ICEGATE

portal and register their IGCR bond for filing a bill of entry with IGCR benefits. Once the module was activated, the same process was to be used for clearances from SEZs to EOUs as well. It was decided to implement the automation in the IGCRS Rules, 2022, in respect of EOUs with effect from 01.09.2024. Accordingly, all EOUs were required to obtain an IGCR Identification Number (IIN) at the ICEGATE portal by registering immediately as the SEZ Unit became ICEGATE-enabled. (Reference: [Board Circular No. 11/2024-Customs dated 25.08.2024](#))

4. **Extension of Implementation Date:** Due to the representations received regarding challenges faced by EOUs in registration, IIN generation, and bond submission, **the Board has extended the implementation date from 01.09.2024 to 17.09.2024.** (Reference: [Circular No. 13/2024-Customs, dated 04.09.2024](#))

5. **Detailed Procedure and Compliance** (Reference: [ICEGATE Advisory dated 03.09.2024](#)):
 - a. **Submission of Prior Intimation:** Export Oriented Units (EOUs) intending to avail benefits under Exemption Notification No. 52/2003, as amended, must submit a prior intimation request for goods being imported under the IGCR (Import of Goods at Concessional Rate) module at the ICEGATE portal. Upon submission, an IGCR Identification Number (IIN) will be generated by the system. (Reference: [ICEGATE Advisory No. 06/2023 dated July 14, 2023](#) and [Board Circular No. 11/2024-Customs dated August 25, 2024](#))

 - b. **Bond Registration on ICEGATE:** The detailed procedure for bond registration by the jurisdictional officer on the ICEGATE portal is outlined in [ICEGATE Advisory No. 06/2023 dated July 14, 2023](#). EOUs who have already submitted a bond in this financial year are not required to submit a fresh bond to the jurisdictional Commissionerate. Instead, the previously submitted bond can be registered as an "IGCR" bond on the ICEGATE portal. (Reference: [ICEGATE Advisory No. 06/2023 dated July 14, 2023](#) and [Board Circular No. 11/2024-Customs dated August 25, 2024](#))

 - c. **Filing of Bill of Entry (BoE):** To avail of IGCR benefits, the importer (i.e., EOU units) or the Customs Broker must mandatorily declare the following in the Bill of Entry:
 - **Certificate Table:**
 - Certificate Number: IIN
 - Certificate Type: "EI"

 - **Bond Table:**
 - Bond Code: "EI"
 - Bond Number: Bond Number associated with the IIN
 - Port Code: Port where the bond was accepted

- **Item Level Declarations:**
 - Declare the IIN
 - Notification No.: IGCR Notification No. 52/2003
 - Serial Number: Serial Number corresponding to the item in the notification

- 6. The system will automatically debit the IGCR bond and bank guarantee (BG), if applicable, upon submission of the BoE. (Reference: [ICEGATE Advisory No. 06/2023 dated July 14, 2023](#), [ICEGATE Advisory dated 03.09.2024](#), [Board Circular No. 11/2024-Customs dated August 25, 2024](#), and [Circular No. 13/2024-Customs dated September 4, 2024](#))

- 7. **Contact Information for Assistance:** Any difficulties faced in the implementation of this Public Notice may be brought to the notice of this office at the email IDs: epccentral-citycus@gov.in , epcsouth-citycus@gov.in , epceast-citycus@gov.in .

**Commissioner of Customs
Bengaluru City Customs**

To:

All the members of the Trade & Industry Associations (for wide circulation)

Copy to:

- The Principal Chief Commissioner of Central Tax, Bengaluru Zone, Bengaluru
- The Chief Commissioner of Customs, Bengaluru Zone, Bengaluru
- The Principal Commissioner of Customs, Air Cargo Complex & AP, Bengaluru
- The Commissioner of Customs, Mangaluru
- The Commissioner of Customs (Appeals), Bengaluru
- The Additional Commissioners of Customs, City Customs Headquarters & ICD, Bengaluru
- Bengaluru Customs Website

For: Notice Board