



सीमा शुल्क आयुक्त का कार्यालय
नव सीमा शुल्क भवन, पणंबूर, मंगलूर-५७५०१०
OFFICE OF THE COMMISSIONER OF CUSTOMS
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Public Notice No. 20/2025
सार्वजनिक सूचना सं. 20/2025

Subject: Implementation of the Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025–Reg.

Attention of the Exporters, Customs Brokers, Members of the Trade and other stakeholders is invited to the Central Board of Indirect Taxes & Customs Circular No.11/2025-Customs dated 03.04.2025 regarding the implementation of the Export Entry (Post Export Conversion in relation to Instrument –Based Scheme) Regulations, 2025, notified vide Notification No.21/2025-Customs (N.T.) dated 03.04.2025.

2. Vide the aforesaid regulations, a functionality for post-export amendments in Shipping Bills is being implemented so as to facilitate electronic processing of amendments under Section 149 of the Customs Act, 1962, including electronic processing of provisional assessments in exports and retransmission of relevant details to the agencies concerned.

3. The fields as mentioned in the table below will be allowed to be changed only with the approval of the Additional or Joint Commissioner of Customs. This is in addition to any other legal requirement that would be applicable, for instance, in the case of conversion of shipping bills, Pr. Commissioner/Commissioner of Customs is the competent authority.

TABLE: I

Fields allowed for amendment with approval of ADC/JC		
Shipping Bill	i	Port of Loading
	ii	Country of Final Destination
	iii	Port of Discharge
Invoice	i	AD Code
	ii	Invoice Value
Item	i	HS Code
	ii	Description of Goods
	iii	Quantity

4. 'The Shipping Bill (Post Export Conversion in relation to Instrument based Scheme) Regulations, 2022', has been superseded vide Notification No.21/2025-Customs (N.T.) dated 3rd April 2025, 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025', incorporating following aspects:

a. 'Export Entry' has been incorporated and defined as to cover all kinds of export as defined in clause (16) of section 2 of the Customs Act, 1962;

b. The overall time-limit for conversion of export entries shall be one year from the date of order for clearance of goods under sub-section (1) of section 51 or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be. Even for the export entries filed prior to 22.02.2022, the time-limit of one year shall be from the date on which the 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025' have come into force;

c. Entries made under Section 84 of the Customs Act, 1962 would be a part of these regulations for permitting amendments along with restrictions as prescribed under the regulations, as drawback and other export benefits as extended to these modes;

d. To provide for export entries filed under drawback to be converted into Instrument-based Schemes;

e. To provide for reversal of benefits, if availed, in the scheme from which the conversion is sought as a condition for amendment;

f. All conversions of Export Entry, other than Free Shipping Bills have also been covered.

5. Section 4 of 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025' provides the conditions and restrictions for conversion of Shipping Bill. These are re-produced as under:

- (a) fulfillment of all conditions of the instrument based scheme to which conversion is being sought;
- (b) the exporter has not availed or has reversed the availed benefit of the instrument based scheme from which conversion is being sought or reversed the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;
- (c) no condition, specified in any regulation or notification, relating to the presentation of export entry in the Customs Automated System, has not been complied with;
- (d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;
- (e) the shipping bill of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfillment of any export obligation or combination thereof.

5.1 These conditions and restrictions need to be satisfied by the exporters in order to be eligible for conversion of Shipping Bills under the subject Regulations. Therefore, all exporters, or their authorized representatives, filing application under the subject Regulations are requested to submit an Annexure along with their application containing a declaration that they satisfy the conditions and restrictions stipulated above alongwith supporting documentary evidences, where relevant.

6. After receipt of the application for conversion from an exporter or any authorized representative on their behalf, the Examining Officer shall put up the file to the Appraising Officer/Superintendent. In case any deficiency w.r.t. the instructions above is noticed, a Deficiency Memo shall be prepared by the Appraising

Officer/Superintendent and issued within 15 working days, as far as possible. Deficiency Memo shall be issued only once after complete preliminary scrutiny w.r.t. the completeness of the application in line with the instructions above. This will avoid any chance for raising repeated queries to the applicant, in a piece-meal manner and bring uniformity in dealing with conversion application. Also, the date of application under the subject Regulations shall be the date of receipt of the complete application in all respects. Hence, it is expected that the exporters/CBs shall submit complete applications well within the time limits prescribed in the subject Regulations.

7. DG Systems Advisory No. 16/2025 dated 25/03/2025 is attached in this regard. All stakeholders are advised to familiarize themselves with the provisions of the said Circular/s and Notification/s/DG Systems advisory mentioned supra and ensure strict compliance. Difficulty, if any, may be brought to the notice of Deputy/Assistant Commissioner of Customs (Exports), Mangaluru Customs.

8. All the stakeholders including the trade and concerned associations are requested to take note of above for necessary action. Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of the undersigned.

(P. VINITHA SEKHAR)
Commissioner of Customs,
NCH, Mangaluru.

Copy submitted to:

1. The Chief Commissioner of Customs, Bengaluru Zone.

Copy to:

1. All Custodians, Customs Brokers, Shipping Agents, Freight Forwarders, Importers, Exporters, and other stakeholders working in the jurisdiction of Mangaluru Customs.
2. Mangalore Customs House Agents Association (Association of Custom Brokers), for displaying the Public Notice in their Notice Board.

3. Mangalore Steamer Agents Association (Association of Steamer Agents), for displaying the Public Notice in their Notice Board.
4. Mangaluru Customs Website through EDI Section.
5. Notice Board of NCH, Mangaluru Customs.