

Circular No. 11/2024-Customs

F.No. 450/28/2016-Cus-IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

North Block, New Delhi.
Dated: 25th August, 2024

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive).
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Tax
All Principal Director Generals/Director Generals under CBIC

Madam/Sir,

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 with effect from 01.09.2024 – reg.

Reference is drawn to the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (hereinafter referred to as IGCRS Rules, 2022) notified vide Notification No.74/2022-Customs (N.T.) dated 09.09.2022.

2.1 Further, in terms of Notification No.52/2003-Customs dated 31.03.2003, as amended, EOUs shall follow the procedure prescribed under rule 5 of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, for import of goods. Accordingly, existing customs clearance processes for EOUs are to be replaced by IGCR procedures.

2.2 In this regard, reference is also drawn to the para 6.4 of the Circular No.04/2022-Customs dated 27.02.2022, wherein, it was stated that the system architecture with respect to above rule in respect of EOUs is under development. The same shall be implemented in due course. Till such date, EOUs may follow the existing procedure for import of goods in lieu of generating IGCR Identification Number (IIN) in the system.

3. Now, that, necessary developments have since been completed on the System to allow clearances to EOUs under IGCR, all EOUs would be required to obtain IGCR Identification Number (IIN) at ICEGATE portal, and also register their IGCR bond for filing a bill of entry with IGCR benefit. Once this module is activated, the same process would be used for clearances from SEZ to EOUs, as well.

5. It is decided to implement the automation in the IGCRS Rules, 2022, in respect of EOUs with effect from 01.09.2024. Accordingly, all EOUs may obtain IGCR Identification Number (IIN) at ICEGATE portal by registering immediately as the SEZ Unit becomes ICEGATE enabled.

6. Suitable Public Notices may please be issued to guide the trade/industry. The trade should be proactively assisted during the transition period keeping in view the resolve to provide an enabling environment for manufacturing. Standing Orders may be issued for the officers and staff. Difficulty, if any, faced in the implementation may be brought to the notice of Board immediately to the email of dircus@nic.in.

7. Hindi version follows.

Yours faithfully,

A handwritten signature in blue ink, reading "Jitender Singh", with a horizontal line underneath the name.

(Jitender Singh)
STO (Tariff Unit)