

**F.No. 455/08/2022-Cus.V
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs**

Room No. 227A, North Block, New Delhi

Dated the 12th September 2024

To,

Pr. Chief Commissioners / Chief Commissioners (Customs or Central Tax & Customs)
Pr. Directors General / Directors General, all under CBIC
Pr. Commissioners / Commissioners of Customs
Pr. Additional Directors General / Additional Directors General, all under CBIC

Subject: Extending export related benefits for exports made through courier mode-reg

Madam/Sir,

The courier import and export shipments are handled on the Express Cargo Clearance System (ECCS) for clearance at the notified International Courier Terminals (ICTs). Owing to inherent limitations of System's architecture, it has not been feasible to process certain export related payments (i.e. Duty Drawback, RoDTEP and RoSCTL) on ECCS.

2. Hence, it has been decided to use the Indian Customs EDI System (ICES) at the International Courier Terminals to process the aforesaid payments, as ICES has the requisite facilities, such as scroll generation and integration with PFMS.

3. The modality is briefly as below:

(i) The Authorised Couriers shall file Shipping Bill, where Drawback/ RoDTEP/ RoSCTL benefit is claimed, on ICEGATE, on the basis of their existing Courier Registration granted by the jurisdictional Customs formation. The Shipping Bill shall be processed on ICES application.

(ii) The Custodian, operating the International Courier Terminals (ICT), shall get itself registered as custodian on ICEGATE, for handling registration of export goods and exchange of custodian related messages. After registration of goods at ICT, the goods shall be examined at the ICT.

(iii) Thus, while the logistics of courier terminal will be used for physical handling and examination purposes, the customs clearance will be handled on ICES.

3.1 For the benefit of all concerned, the modality will be further elaborated in an Advisory to be issued by DG Systems.

4. To enable the above modality, suitable amendments have been made in the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 *vide* Notification no. 60/2024-Customs (NT) dated 12.09.2024. Briefly, these amendments:

(i) specifically provide for Duty Drawback, RoDTEP and RoSCTL in the regulations;

(ii) incorporate a reference to the 'electronic integrated declaration' which is filed on ICES as provided in the Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019; and

(iii) provide that Courier Export Manifest (CEM) shall be filed in all cases of courier exports, except where the export is under Duty Drawback, RoDTEP or RoSCTL scheme. Such shipments would be covered by the Export General Manifest.

5. All concerned Commissioners of Customs having jurisdiction over ICTs are required to issue suitable Public Notice further explaining the modality and logistics to concerned stakeholders.

6. Difficulties, if any, in the implementation of this Circular may be brought to the notice of the Board.

The Hindi version follows.

Yours faithfully



(Varun Singhal)
OSD (Customs-V)
Tel: 2309 5541