

F.No.15021/18/2020 (ICD)(Pt-II)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

North Block, New Delhi
Dated the 21st April, 2025

To,
All Chief Commissioners of Customs/Customs (Prev.)
All Chief Commissioners of GST
All Chief Commissioners of GST and Customs
All Directors General under CBIC

Sir/Madam,

Subject: Amendment to guidelines issued vide Circular No. 38/2020 dated 21.08.2020 - reg.

Attention is invited to Notification No. 14/2025-Customs (N.T.) dated 18.03.2025, which substitutes the term "Certificate of Origin" with "Proof of Origin" in the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020). This modification brings CAROTAR, 2020, in line with the amended Section 28DA of the Customs Act, 1962. This amendment reflects the global transition towards self-certification and self-declaration of origin, aimed at simplifying procedures, reducing administrative requirements, and facilitating trade.

2. Explanation to the amended Section 28DA of the Customs Act, 1962, provides the following definitions:

"Proof of Origin" means a certificate or declaration issued in accordance with a trade agreement certifying or declaring, as the case may be, that the goods fulfil the country of origin criteria and other requirements specified in the said agreement.

"Issuing Authority" means an authority or person designated for the purposes of issuing proof of origin under a trade agreement.

3. Accordingly, CAROTAR, 2020, has been amended to replace the term 'Certificate of Origin' with 'Proof of Origin'. The term "Proof of Origin" now covers both Certificates of Origin issued by designated Issuing Authorities and self-declarations made by eligible exporters, producers, or other designated persons, as provided under relevant trade agreements. Circular

No. 38/2020-Customs dated 21.08.2020, which provided guidelines for implementing CAROTAR, 2020, shall be read in conjunction with this amendment.

4. It is to be noted that the type of proof of origin is governed by the provisions of the respective trade agreement to establish the originating status of goods, including certificate of origin, self-certification, origin declaration or any other mode of origin confirmation as prescribed in the trade agreement.

5. Further, reference is invited to para 6.1, 6.2 and 7 of Circular No.38/2020 dated 21.08.2020. In order to streamline the process, all verification requests for proof of origin under Trade Agreements should be addressed to Directorate of International Customs (DIC) as below:

*Additional/ Joint Commissioner,
FTA Cell, Directorate of International Customs,
Central Board of Indirect Taxes & Customs,
Department of Revenue, Ministry of Finance,
Room No. 19-A, 4th Floor, Jeevan Deep Building,
Sansad Marg, New Delhi-110001.
Tel No. 011-23364619
Email: ftaroo-cbic@gov.in"*

6. FTA Cell, DIC, will be responsible for the receipt and uploading of specimen signatures and seals of officials in partner countries authorized to issue Certificates of Origin in the ICES portal. Given the relevance of these records for investigations, a copy of the specimen seals and signatures shall also be mailed to DRI (Hqrs) by FTA Cell. They shall also ensure the circulation of copies of specimen signatures and seals to non-EDI locations by e-mail.

7. To strengthen oversight, FTA Cell, DIC, shall put in place a standard operation procedure to systematically track the receipt and uploading of specimen seals and signatures, ensuring timely updates and seamless verification. Further, DIC shall submit periodical reports to Board through International Customs Division. Further, the DRI shall ensure that all specimen seals and signatures received until 31.03.2025 are duly uploaded to facilitate a smooth transition and avoid any procedural inconsistencies.

8. The above modification w.r.t Circular 38/2020- Customs dated 21.08.2020 shall be implemented with immediate effect.

9. This issues with the approval of Member (Customs).

Prabhjot

(Prabhjot Kaur)
Officer on Special Duty
Customs & EP, CBIC