

EXPORTS from INDIA

GST & CUSTOMS PROCEDURES

EXPORT DOCUMENTS



07.08.2024, Wednesday
VTPC, BG
PART 2

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➤ Customs - EASE OF DOING BUSINESS

➤ Export procedure

➤ Perishables

➤ EXPORT DOCUMENTS

➤ Drawback - RoDTEB

➤ Export by post / courier

➤ Why exports are monitored?

➤ GST basics

➤ Threshold exemptions

➤ e-way bill - Invoice

➤ LUT /Bond

➤ 0.1% scheme

➤ Deemed exports

➤ Refunds



- SOURCES OF CUSTOMS LAW
- Customs Act, 1962
- Customs Tariff Act, 1975
- HS Classification
- GATT Valuation Rules.
- Exports - Schedule 2
- goods for export & rate of export duties.
- India a member of WCO adopted
- international customs conventions & procedures

Customs formalities Export Documentation

- Who can file a Shipping bill?
- Filed through an authorised **CUSTOMS BROKER**
 - or by EXPORTER or his authorized person -
- The Shipping Bill can be filed
 - ✓ at the **Service Centre in the Custom House**
 - ✓ or through internet on the website **ICEGATE -24X7.**

A BIG LEAP IN EASE OF DOING BUSINESS RANKINGS

**INDIA MOVES UP
14 SPOTS IN A YEAR!**



India's Hat-trick in the World Bank's Doing Business 2020

Indian Experience

**EASE OF DOING
BUSINESS INDEX**

BENEFITS OF SIMPLIFIED REGISTRATION:

- ✓ No requirement of digital signature and approval.
- ✓ Simple onboarding with already registered email and mobile with GSTIN attached to IEC.
- ✓ Access to all reports and inquiries under login.
- ✓ Enabling information flow from e-Sanchit and PGAs like FSSAI, PQ etc.
- ✓ Live tracking of documents filed and consignments.

Leveraging Technology for Serving Taxpayers

- **ICEGATE** - Utilities open for_all stakeholders
- **Importers, exporters, customs brokers,**
 - Sea Carriers & Agents, Tran-shippers , Custodians, Terminal Operators, freight forwarders, courier service providers, airlines and their agents, **Service Centre agency, postal authroties....**
 - **All Participating Government Agencies**

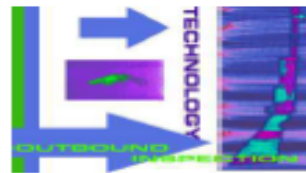
FOUR CORE PRINCIPLES



Advance
electronic
information



Risk
Management



Outbound
inspection



Business
partnerships

ICEGATE

CB(CHA)

IMP

AIRLINES

CONSOL

CUSTODIANS

ICEGATE

DGFT

BANKS

PGA

Participating
Govt Agencies

DGCIS

DGOV

EPC

RBI

ICES

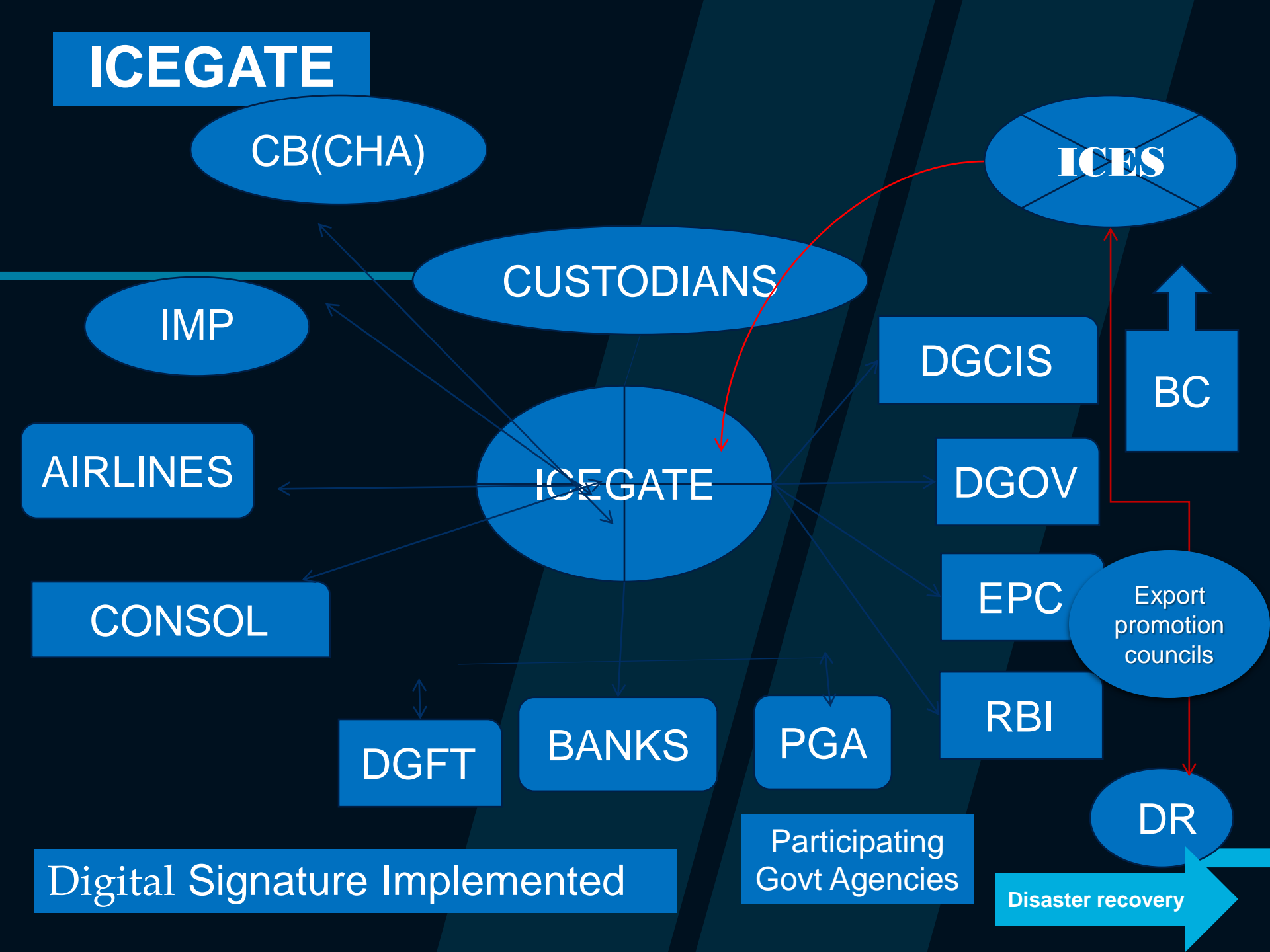
BC

Export
promotion
councils

DR

Digital Signature Implemented

Disaster recovery



Exports Process

EXPORTER
/ CHA

- Shipping Bill Submission with Digital Signature
- Have to bring cargo within 7 days

Cargo Arrival Message from Custodian to Customs

RMS

CUSTOMS

- Assessment
- Inspection / Examination
- LEO

EGM FILING BY AIRLINES

POST LEO

- Drawback
- DGFT
- History

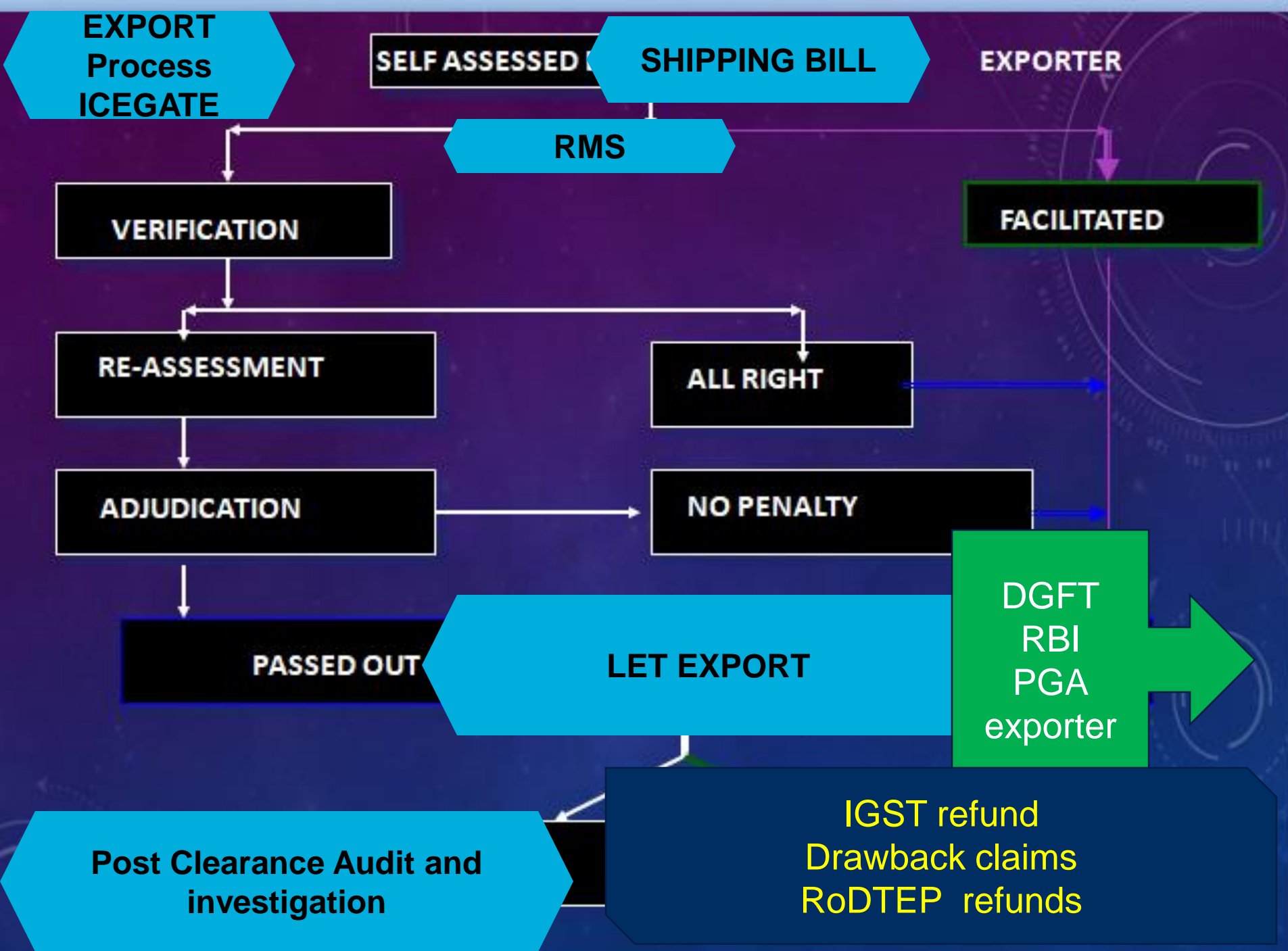
BE data transferred to
EDPMS

DBK SUPERINTENDENT

DBK AC

SCROLL IN

SCROLL OUT





CBIC LAUNCHES PAPERLESS EXPORTS UNDER TURANT CUSTOMS

A Flagship Initiative to Promote Ease of Doing Business and
Enhanced Use of Technology

TURANT CUSTOMS INITIATIVE

- FACELESS
- PAPERLESS
- CONTACTLESS

BENEFITS TO TRADE

- SAVES TIME
- REDUCES COST

Under Turant Customs Initiative, a Secure QR Code enabled, PDF based LEO copy and Export Gatepass copy to be sent electronically to the exporters immediately

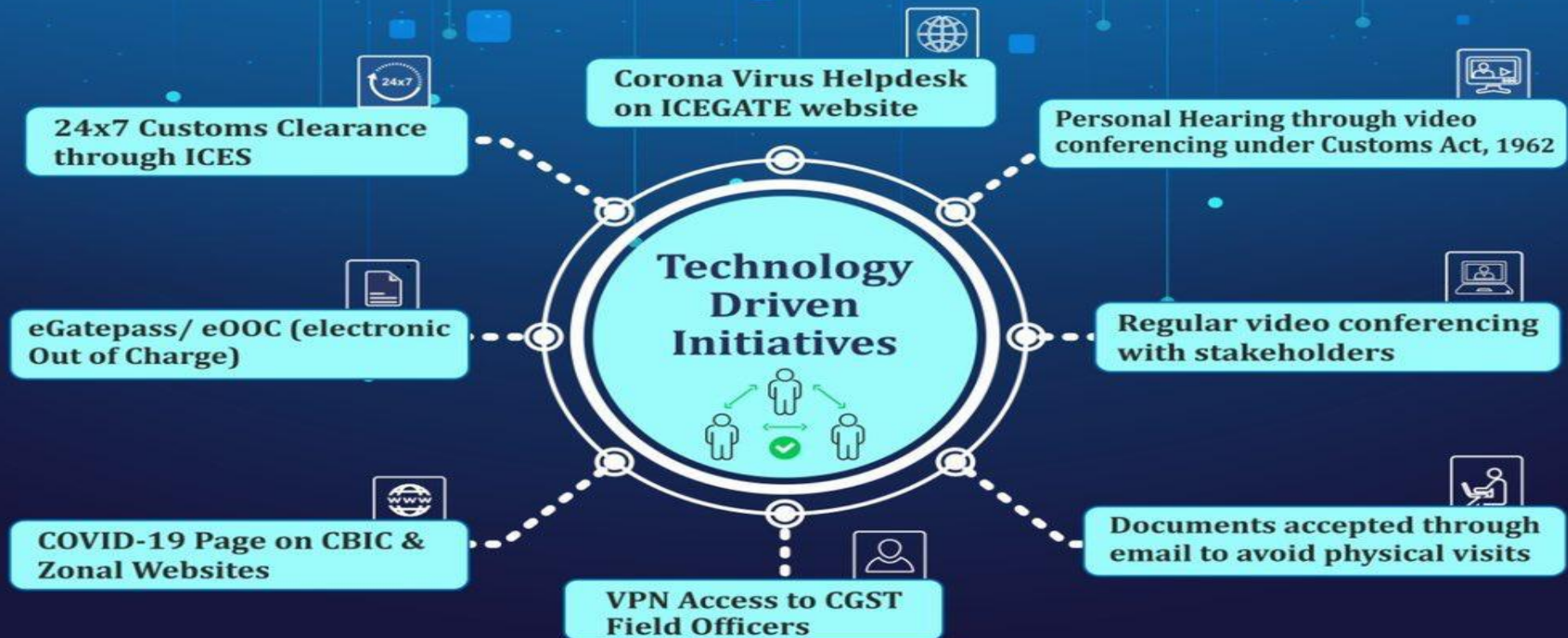


Shri. M. Ajit Kumar, Chairman CBIC Launched
Paperless Documentations on Exports under
Turant Customs on 22nd June 2020



CBIC Leveraging Technology to serve Taxpayers during COVID-19

#NationalTechnologyDay



- Sn 2(22), 'Goods' includes
- (a) vessels, aircrafts and vehicles (b) stores
- (c) baggage (d) currency and negotiable instruments and
- **(e) any other kind of movable property.**

PROHIBITED GOODS Sn.2(33) CA'62

Any goods the import or export of which is

subject to any prohibition under this Act or any other law for the time being in force

but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

EXPORT DOCUMENTATION



- **Heart of all international trade transactions.**
- Exporters / importers - accounting record.
- Shipping & logistics - instructions of what to do with freight information
- Banks with instructions & accounting tools for collecting payments.
- more complex than those used for domestic sales due to :
 - geographical distance, different general and customs laws, different means of transport, greater risks, etc.
 - documents – for each shipment depends on the conditions of sale (Incoterms)
 - agreed between seller and buyer.

Documents used in exports

- GST invoice
- LUT
- Bond
- Bank guarantee
- Proforma invoice
- Commercial invoice
- Packing list
- IEC code number
- AD code number
- Shipping bill
- Exchange declaration
- Certificate of origin
- Certification for preferential treatment
- Inspection certificate
- Bill of lading



Para 1.15 of FTP2015-2020 - Reduction in mandatory documents for Export and Import

- Para 2.06 (a) Mandatory documents required for export of goods from India:
 - 1 .Bill of Lading/Airway Bill
 - 2. Commercial Invoice cum Packing List*
 - 3. Shipping Bill/Bill of Export
- Para 2.06(b) Mandatory documents required for import of goods into India
 - 1 Bill of Lading/Airway Bill
 - 2 Commercial Invoice cum Packing List*
 - 3. Bill of Entry

Note: *(i) As per CBEC Circular No. 01/15 Customs and Excise, dated 12/01/2015. Separate Bill of Lading and Packing List would also be accepted

CUSTOMS RELATED



- **Proforma invoice-**

- prepared by an exporter & sent to the importer for acceptance
- suggests to a buyer what the actual invoice would look like.

- **Commercial Invoice**

- Contains names of the exporter, importer, & consignee, & description of goods.
- to be signed by the exporter.
- Other documents derive information from invoice.
- to be presented before different authorities for different purposes.



CGST Act Sn 31 -Rule 46. Tax invoice

Provided ...export of GSB - invoice shall carry an endorsement

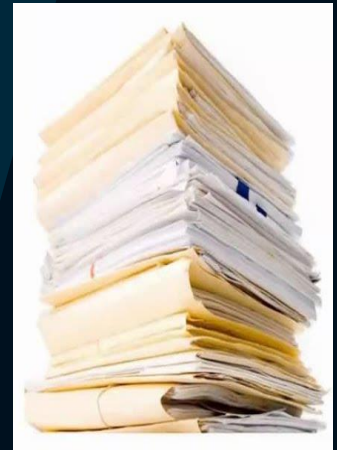
“SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, ”,

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination



•Packing List

- the packing details of goods in a prescribed format.
- very useful document for customs at the time of examination and for warehouse keeper of the buyer to maintain a record of inventory and to effect delivery.



- For starting an Import & Export business
- one must have **two registrations**
- IEC Registration –DGFT managed
- AD Code Registration - customs ICEGATE
- **Steps to register IEC code:**
 - 1. Visit the DGFT website & proceed with registration process.
 - 2. Enter the Registration Details.
 - 3. Enter the OTPs received on email and mobile number.
 - 4. Upon Successful validation of the OTP, you shall receive a notification containing the temporary password which you need to change upon first login.

- IEC Registration –DGFT managed
- Requirement for filing an IEC
- Digital Signatures Token /PAN
- Mobile Number and Email ID.
- Address Details of Branch Office
- Bank Account in the name of IEC Holder
- Aadhar Card matching the details with PAN Card
- Apply for new IEC application
- • Logon to DGFT website via link <https://dgft.gov.in/>
- • Proceed with registration process by clicking on Login > Register > Register as “Importer/Exporter”
- • After registration, Go to My Dashboard ☐ Importer Exporter Code (IEC)
- ☐ Apply for IEC.

- **AD Code Registration - Customs ICEGATE**
- a 14-digit number issued by Customs.
- Cir No.32/2020-Cus dated 6/07/ 2020
- Purpose - to ensure that foreign currency transactions in an exporter's current account are obtained.
- Exporters are presently required to register their AD Code & Bank Account(s) for purposes of remittances & availing export benefits respectively **at every Customs station.**
- Registering an AD Code is the one-time process.
- AD Code is valid for as long as the entity survives.

- Para 4.1. Registration of AD Code, Bank Accounts through ICEGATE: DG of systems , CBIC - functionality within ICEGATE login
- allows exporters to make an online request for registration/modification of their AD Code / Bank Account(s)
- also electronically submit the Passbook copy or Bank Authorisation letter through e-Sanchit.
- Exporters would also have access to a Dashboard to view the status of approval and acceptance at PFMS, for quick rectification at their end.
- For step-by-step visit https://www.icegate.gov.in/Download/Bank_Account_Management_Advisory.pdf

- Customs officer completes the approval process for registration/updation of the AD Code and Bank Account(s) details in ICES within the same working day of receiving the applications
- if any deficiencies are noticed, the same shall be communicated to the exporter via the Customs Automated system, who would then make required rectification through ICEGATE portal.
- Docs needed to have for the AD Code.
- Passbook of Running Bank Account
- Letter or Certificate for A/C Holder

- Certificate of Origin** -issued by local Chamber of Commerce

- Indicates the goods exported are actually manufactured in a specific country mentioned
- sent by the exporter to importer - useful for the clearance at the importing country.



- Generalized System of Preference Certificate of Origin**

- originated/ manufactured in a particular country
- for taking advantage of a preferential duty concession ,if available
- issued by government-authorized agencies like DGFT / its regional offices/Development Commissioners,/ Export Promotion Councils etc.

•Exchange Declaration Form (GR/SDF Form)



- Prescribed by RBI

- Form GR** : For export including export of software in physical form (other than by Post)

- Form SDF**: For exports declared to Customs, under EDI system for processing shipping bills

- Form PP**: For export by Post

- Form SOFTEX**: for export of software other than in physical form,

- The form contains :

Name & address of the exporter , description of goods, Name and address of the authorized bank through whom proceeds are realized, Details of commission & discount due to foreign agent or buyer, export value, break up of FOB



भारतीय रिजर्व बैंक
RESERVE BANK OF INDIA
India's Central Bank

IEDPMS



Key Functionalities

- The banks shall download the Shipping Bill / Softex Form issued by Export Agencies (Customs, SEZ and STPI)
- Export Bill Transfer and Approval By Bank
- Export Bill Management by Bank (Bill Lodgment, Realization, Extension and Write-Off/Set-Off)
- The banks shall download the Bill of Entry (BoE) issued by EDI ports for Non-EDI ports - AD bank of the importer shall upload the BoE data on receipt of BoE from the customer/Customs
- Inward Remittance Management by Bank (Inward

EDPMS Helpdesk (Monday to Friday 10:30 am to 6:00 pm) Tel-(0712)-2606719 Email - edpmssupportngp@rbi.org.in

[EDPMS Support Holiday List](#)

[Forgot Password?](#)

Login



Welcome to RBI

User Name

Password

Captcha letters are case sensitive

degvj0

Type the characters shown above

<https://edpms.rbi.org.in/edpms/faces/pages/login.xhtml>

•Export Data Processing & Monitoring System (EDPMS)



- An online software by RBI for all banks to bring their transactions with the exporters online.
- Banks download the shipping bills or softex forms etc., issued by all export agencies
- The data is matched with the data on inward remittance of export proceeds from the exporting company.
- Tracks the status of each consignment exported with all instruments and also allows exporters to claim benefits faster.
- Contributed to the country's improved score in the Ease of Doing Business index.

• **Inspection Certificate**

- required by importers and countries in order to get the specifications of the goods shipped attested.
- usually performed by a govt agency or by independent testing organization



Bill of Lading

- Shipping company acknowledging the receipt of the goods mentioned in the bill, for shipment on board of the vessel.
- Contains : Shipping company's name & address
- The consignee's name & address
- The port of loading & port of discharge
- Shipping marks & particulars
- Number of packages & the goods
- Gross weight & net weight
- Freight details & name of the vessel
- Signature of the shipping company's agent



Date:		BILL OF LADING		Page
SHIP FROM		Bill of Lading Number:		
Name:				
Address:				
City/State/Zip:				
SID#:		FOB: <input type="checkbox"/>		
SHIP TO		CARRIER NAME:		
Name:		Trailer Number (s):		
Address:		Seal Number(s):		
City/State/Zip:		SCAC:		
CID#:		Pro Number:		
THIRD PARTY FREIGHT CHARGES BILL TO:				
Name:		Freight Charge Terms: <i>(freight charges are prepaid unless marked otherwise)</i>		
Address:		Prepaid _____ Collect _____ 3rd Party _____		
City/State/Zip:				
SPECIAL INSTRUCTIONS:				

- A bill of lading (B/L or BoL)
- "lading" means "loading", derived from the Old English word *hladan*
- document issued by the carrier
- details a shipment of merchandise
- gives title of that shipment to a specified party.
- one of documents used in international trade
- guarantee that exporters receive payment



and importers receive merchandise.

<small>When the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the goods and the amount of the freight charges payable by the shipper.</small>		COD Amount: \$ _____		Fee Terms Collect: <input type="checkbox"/> Customer check acceptable: <input type="checkbox"/>
NOTE Liability Limitation for loss or damage in this shipment may be applicable. See 49 U.S.C. 14706(c)(1)(A) and (B).				
RECEIVED, subject to individually determined rates or contracts that have been agreed upon in writing between the carrier and shipper, if applicable, otherwise to the rates, classifications and rules that have been established by the carrier and are available to the shipper, on request, and to all applicable state and federal regulations.		The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.		
SHIPPER SIGNATURE / DATE <small>This is to certify that the above named materials are properly classified, packaged, marked and labeled, and are in proper condition for transportation according to the applicable regulations of the DOT.</small>		Trailer Loaded: <input type="checkbox"/> By Shipper <input type="checkbox"/> By Driver		Freight Counted: <input type="checkbox"/> By Shipper <input type="checkbox"/> By Driver/pallets said to contain <input type="checkbox"/> By Driver/Pieces
		CARRIER SIGNATURE / PICKUP DATE <small>Carrier acknowledges receipt of packages and required placards. Carrier certifies emergency response information was made available and/or carrier has the DOT emergency response guidebook or equivalent documentation in the vehicle.</small>		
<small>Property described above is received in good order, except as noted.</small>				

Date:

BILL OF LADING

Page _____

SHIP FROM

Name:
Address:
City/State/Zip:
SID#:FOB: ☐

Bill of Lading Number:

SHIP TO

Name:
Address:
City/State/Zip:
CID#:

Location #:

FOB: ☐CARRIER NAME:
Trailer Number (s):
Seal Number(s):SCAC:
Pro Number:

THIRD PARTY FREIGHT CHARGES BILL TO:

Name:
Address:

City/State/Zip:

SPECIAL INSTRUCTIONS:

Freight Charge Terms: (freight charges are prepaid unless marked otherwise)

Prepaid _____

Collect _____

3rd Party _____

☐
(check box)Master Bill of Lading: with attached
underlying Bills of Lading

CUSTOMER ORDER INFORMATION

CUSTOMER ORDER NUMBER

PKGS

WEIGHT

PALLET/
SLIP
Y / N

ADDITIONAL SHIPPER INFO

Destination

PO Type

Dept



GRAND TOTAL									
CARRIER INFORMATION									
HANDLING UNIT		PACKAGE		WEIGHT	H.M. (X)	COMMODITY DESCRIPTION <small>Commodities requiring special or additional care or attention in handling or stowing must be so marked and packaged as to Ensure safe transportation with ordinary cars. See Section 2(e) of NMFC Item 360</small>	LTL ONLY		
QTY	TYPE	QTY	TYPE				NMFC#	CLASS	
						GRAND TOTAL			
Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property as follows: "The agreed or declared value of the property is specifically stated by the shipper to be not exceeding _____ per _____."						COD Amount: \$ _____ Customer check acc _____			
NOTE Liability Limitation for loss or damage in this shipment may be applicable. See 49 U.S.C. 14706(c)(1)(A) and									
RECEIVED, subject to individually determined rates or contracts that have been agreed upon in writing between the carrier and shipper, if applicable, otherwise to the rates, classifications and rules that have been established by the carrier and are available to the shipper, on request, and to all applicable state and federal regulations.						The carrier shall not make delivery of this shipment without p _____ and all other lawful charges.			
SHIPPER SIGNATURE / DATE This is to certify that the above named materials are properly classified, packaged, marked and labeled, and are in proper condition for transportation according to the applicable regulations of the DOT.				Trailer Loaded: <input type="checkbox"/> By Shipper <input type="checkbox"/> By Driver		Freight Counted: <input type="checkbox"/> By Shipper <input type="checkbox"/> By Driver/pallets said to contain <input type="checkbox"/> By Driver/Pieces		CARRIER SIGNATURE / PICKUP DATE <small>Carrier acknowledges receipt of packages and required placards. Carrier certifies emergency response information was made available and/or carrier has the DOT emergency response guidebook or equivalent documentation in the vehicle.</small>	
								<small>Property described above is received in good order, except as noted.</small>	



- Airway Bill

- receipt issued by an airlines company or its agent for carriage of goods

- A contract between the owner & the carrier

- indicate freight pre-paid or freight to collect.

- The first three digits of the Airway Bill Number represents the code, which identifies the carrier.

- Insurance Certificate

- obtained from the freight forwarder , is used to assure the consignee that insurance will cover the loss or damage to the cargo during transit (marine/air insurance).



SECURITY AIR EXPRESS**AIRWAY BILL**

RR 14PT1 752F

ORIGIN
INDIAN OCEANDESTINATION
U S A KEN TURKEY**1 SENDER**

Account N°

7261179857200

Sender's Name(In Capital Letter)

HARRY SMITH

Sender's Reference First Twelve Character will be shown on Invoice

SLSC/81764/H497

Company Name

MAERSK SHIPPING

LINE

Address

GLASGOW,
UNITED KINGDOM

Post Code

WICIX 4BJ

Telephone/Facsimile/Telex

+447031821754

2 DESTINATION

Name : U S A

Delivery Address:

U S A

Contact Person/ Telephone:

TEL

3 SENDERS AUTHORISED SIGNATURE

DELIVER TO MY SOLE BENEFICIARY:

17 / 07 / 2013

4 DETAILS OF GOODS AND SERVICES

Not all payment and services are available in all

Services

- ☐ DIPLOMATIC DOCUMENT
- ☐ WORLDWIDE DIPLOMATIC PACKAGE
- ☐ DOMESTIC PACKAGE
- ☒ EXPRESS DOCUMENT
- ☐ NATIONAL WORLDMAIL
- ☐ OTHER SERVICES

TRANSPORT CHARGESIf lost back to sender
Pays transport charges☐ ConsignorCheque/Credit Card
For approved customers only
☐ Accord External Billing☐ Transport CollectSHIPMENT INSURANCE
☐ YES**FULL DESCRIPTION OF CARGO**- PERSONAL EFFECT -
TO BE DELIVERED WITHIN 24 HOURSIDENTIFICATION N°
SLSC/GBIZXXAR/OGHGB25

Senders VAT/GST No.

Customers Officer's N° 31

VAT Identification at Destination

Type of Export PERMANENT

REPAIR TEMPORARY

Receiver's VAT/GST No.

☐ Destination ☐ Sender ☒ Others to:

5 DIMENSIONS /WEIGHT

N° of Pieces

ONE
(1)

Weight

8 KG

Dimension In Inc I xLxH

19 X 7 X 7

6 TOTAL EXPENDITUREVolumetric/Charged Weight
8 KG

Code	Charges Services
HCW	BP£710.00
DIP	Special BP£600.00
ASS	Insurance BP£600.00

HCW	Other/Vat
BP£600.00	

CODE	TOTAL PAID
CURRENCY	BP£2,510.00

TRANSPORT COLLECT STICKER N°
DIP/09.VOL.8 KG**PAYMENT DETAILS****CASH COLLECT**

PAKAGED BY: N. MATHEW

ROUTE N° FERT 80/143

TERM ° APPROVED

DATE 17 / 07 / 2013

LOCAL CHARGES TO BE PAID
BY THE RECEIVER,
DEMURRAGE CHARGES
APPLIES AFTER THREE (3) DAYS
OF FAILING TO PAY THE
LOCAL CHARGES.



DIP<<<190477<<<RDC.655

SER1305COUR

- **Shipping Bill** - seeking the permission of customs to export goods
- Contains description of export goods by sea/air, number and kind of packages, shipping marks, and number numbers, value of goods, the name of the vessel, the country of destination ,etc.
- Later, a copy has to be given to the bank for verification.
- **Sec 50 of CA 1962**, prescribes
 - - exporter to file a shipping bill in case of export by air, or sea and a bill of export in respect of export by land.
- **Shipping Bill and Bill of Export (Form) Regulations**



Shipping Bill and Bill of Export (Form) Regulations, 1991

Change Comments View Examination Report Sample Test Report exit Sb Window



22/09/2008

Indian Customs EDI System -Exports (ICES/E)

04:07:42

CGO Complex Sea Cargo

API TST

[Assessment]:	FINAL
---------------	-------

SB No.Dt	1000307	27/08/2008	Exp.	aaa				1111111111					
FOB	371498.4		Tot. DBK	33806		No of Inv.	1		No Of Items	1			
Inv No	INV NO 1		1	Terms	FOB	Exch. Rate	1		Per	INR	1	Val	371498.4

BK Ser No	630401A	Sp. Rt	110	Excise	7.1	Sp. Rate	85.8	UQC	KGS
ADV	9.1	Per	1	Custom	2	Sp. Rate	24.2	UQC	KGS

[No.Of Items: 1

FOB (Rs)	371498.4	DBK (Rs)	33806.35	Excise	26376.39	Custom	7429.97
----------	----------	----------	----------	--------	----------	--------	---------

[illegible]

Processing Over

Exit

Your Suggestion : DBK Sr.No. 630401B

Contents in a shipping bill/ bill of export

- Exporter- whether government or private
- Invoice no & date
- q/certificate no & date
- IEC no
- Country of origin of goods
- Consignee
- Customs broker & license no
- Vessel/flight no
- Port of landing
- Nature of contract.
- CIF/CFR/FOB/others
- PORT OF DISCHARGE
- Country of destination
- Exchange rate u/ Sn 14
- Currency of invoice
- Nett / gross weight
- Copy Of Export order
- Letter Of Credit
- Export Licence (for notified items)
- Certificate Of Inspection



SECURITY AIR EXPRESS**AIRWAY BILL**

RR 14PT1 752F

ORIGIN
INDIAN OCEANDESTINATION
U S A KEN TURKEY**1 SENDER**

Account N°

7261179857200

Sender's Name(In Capital Letter)

HARRY SMITH

Sender's Reference First Twelve Character will be shown on Invoice

SLSC/81764/H497

Company Name

MAERSK SHIPPING**LINE**

Address

GLASGOW,
UNITED KINGDOM

Post Code

WICIX 4BJ

Telephone/Facsimile/Telex

+447031821754

2 DESTINATION

Name : U S A

Delivery Address:

U S A

Contact Person/ Telephone:

TEL

3 SENDERS AUTHORISED SIGNATURE

DELIVER TO MY SOLE BENEFICIARY:

17 / 07 / 2013

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- ☐ DOMESTIC PACKAGE
- ☒ EXPRESS DOCUMENT
- ☐ NATIONAL WORLDMAIL
- ☐ OTHER SERVICES

TRANSPORT CHARGESIf lost back to sender
Pays transport charges☐ **Consignor**Cheque/Credit Card
For approved customers only
☐ **Accord External Billing**☐ **Transport Collect**SHIPMENT INSURANCE
☐ YES**FULL DESCRIPTION OF CARGO**- PERSONAL EFFECT -
TO BE DELIVERED WITHIN 24 HOURSIDENTIFICATION N°
SLSC/GBIZXXAR/OGHGB25

Senders VAT/GST No.

Customers Officer's N° 31

VAT Identification at Destination

Type of Export **PERMANENT**REPAIR ☐ TEMPORARY ☐

Receiver's VAT/GST No.

Destination ☐ Sender ☐ Others to: ☒

5 DIMENSIONS /WEIGHT

N° of Pieces

ONE
(1)

Weight

8 KG

Dimention In Inc I xLxH

19 X 7 X 7

6 TOTAL EXPENDITURE

Volumetric/Charged Weight

8 KG

Code
HCWCharges Services
BP£710.00

DIP

Special
BP£600.00

ASS

Insurance
BP£600.00

HCW

Other/Vat
BP£600.00

CODE

CURRENCY

TOTAL PAID
BP£2,510.00TRANSPORT COLLECT STICKER N°
DIP/09.VOL.8 KG

PAYMENT DETAILS

CASH COLLECT

PAKAGED BY: N. MATHEW

ROUTE N° FERT 80/143

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APPLIES AFTER THREE (3) DAYS
OF FAILING TO PAY THE
LOCAL CHARGES.



DIP<<<190477<<<RDC.655

SER1305COUR

Filing of various documents.



- ☐ Bills of Entry,
- ☐ shipping Bills,
- ☐ Import General Manifest,
- ☐ Export General Manifest
- ☐ Consol Manifest through
 - Service Center at the Customs House for data entry
 - The Remote EDI Systems (RES).

- Routine examination of **PERISHABLE EXPORT** cargo is not to be conducted. Customs should resort to examination of such cargo only on the basis of credible intelligence or information and with prior permission of the concerned AC/DC.
- Further, the perishable cargo which is taken up for examination should be given Customs clearance on the day itself, unless there is contravention of Customs laws.
- Refer Circular No.8/2007-Cus., dated 22-1-2007

- Department related Parliamentary Standing Committee on Commerce emphasized that in order to promote export of Agriculture and Processed Food products, Customs authorities must be sensitized to accord priority clearance to perishable agro products cargo. Accordingly, export consignments of perishable agricultural goods should not be examined in a routine manner and should be examined only in cases of specific intelligence with prior permission of concerned AC/DC Such perishable cargo which is taken up for examination should be given Customs clearance on the same day itself.
- Refer Circular No.12/2013- Cus IV., dated 2-4-2013

- Trade Facilitation Measures taken to facilitate exports –
- All kinds of Shipping Bills and EGMs can be filed 24x7, online via ICEGATE or at Customs Service Centre.
- 24 x 7 customs clearance facility (including Assessment and Examination of export cargo) has been introduced to cover all types of exports goods at ACC since 2015
- Officers are posted in Export-Sheds for clearance of export goods on 24x7 basis
- There is no time restriction for intake and registration of the cargo in all Export - Sheds.

- From Perishable Cargo Terminal (PCT) - Shed, following perishable goods can be exported:
 - Vegetables., Fruits. Flowers. Food Items. Vaccines. Meat Products. Fish. Eggs.
- status of Shipping Bills to subscribers - Touch Screen Display Systems facilitate information of status of documents to Trade. SMS facility is available
- Trade Facilitation Committee (TFC) meeting is conducted on 1st and 3rd Friday of every month.

Para 1.29 Prior filing facility for Shipping Bills

Para 1.30 Cutting down delay in filing of Export General Manifest (EGM) for duty drawback



Export Inspection Council (EIC)
<http://www.eicindia.gov.in>

Para 1.23 Free passage of Export consignment

DUTY DRAWBACK SCHEME

- Scheme administered by DoR.
- products using duty paid inputs are first exported & thereafter refund of duty claimed: 2 ways-
- i) All Industry Rates : As per Schedule
- ii) Brand Rate : on basis of data/documents
- **As per Schedule**
- **Section 75** of the Customs Act
- Contains rates of Dbk admissible on products exported
- **All Industry Rates (AIR)** published annually
- Dbk rates are calculated based on the incidence of duties on export product
- **Brand rate** is decided by Customs on products not covered in the schedule, on application by the exporter

Disbursal of drawback

- Online
- After EGM is filed, within 48 hours , amount is credited to the exporter's bank account
- The claims are processed by the officers online
- In case of any discrepancy noticed, the amount can be reduced by the officer
- The receipt of the FE will be scrutinised after the prescribed time limit

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5
3307	Pre-shave, shaving or after shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorizers, whether or not perfumed or having disinfectant properties			
330701	Perfumed Agarbatti / Incense Sticks / Dhoop / Loban	Kg.	3.7%	15.7
330799	Others		1.5%	
4414	Wooden frames for paintings, photographs, mirrors or similar objects	Kg.	1.9%	12.5
4419	Tableware and kitchenware, of wood	Kg.	1.9%	12.5

RoDTEP Scheme – Remission of Duties or Taxes on Export Product (RoDTEP)

Scheme operationalized from 01.01.2021.

Shift From

MEIS to **RoDTEP**



Scheme to make Indian products cost-competitive & create a level playing field in global market

- Taxes /duties refunded under RoDTEP
- to reimburse the taxes / duties to exporters which are not refunded under any other schemes such as local taxes, coal cess, mandi tax, electricity & fuel used for transportation etc.,

- **The RoDTEP scheme**

- Expected to give a boost to the domestic industry & Indian exports
- providing a level playing field for Indian producers in the International market so that domestic taxes /duties are not exported.
- to be rolled out with end-to-end digitization- no human intervention
- would refund to exporters the embedded duties /taxes that were so far not being rebated/refunded
- The rebate would be claimed as a percentage of the Freight on Board (FOB) value of exports

• **Who is eligible for the scheme?**

- The Scheme will include all sectors (including textiles), with priority given to labour-intensive sectors which are enjoying benefits under MEIS Scheme at 2%, 3% or 5% of the export value.
- Both merchant exporters (traders) & manufacturer exporters are eligible
- No minimum turnover criteria to claim RoDTEP
- Goods exported through e-commerce platforms via courier are also eligible.
- Country of origin of the exported products should be India
- Re-exported products are not eligible.

- To avail the scheme exporter shall make a claim for RoDTEP in the shipping bill by making a declaration.
- Once export general manifest (EGM) is filed, claim will be processed by Customs.
- On process - a scroll with all individual Shipping Bills for admissible amount would be generated and made available in the users account at ICEGATE,
- User can create RoDTEP credit ledger account under Credit Ledger tab. This can be done by IECs who have registered on ICEGATE with a DSC.
- Exporter can log in into his account and generate scrip after selecting the relevant shipping bills.

- **Benefits:** RoDTEP scheme –
- Would refund the embedded central, state and local duties/ taxes that were so far not being rebated/ refunded.
- Refund would be credited in an exporter's ledger account with Customs and used to pay Basic Customs duty on imported goods.
- The credits can also be transferred to other importers just like MEIS/SEIS scrips.

Detail	MEIS	RoDTEP
Schema of Incentive	Additional Incentive on Exports of goods apart from other refunds & drawbacks available on undertaking the said exports.	Remission of Indirect taxes on Inputs used in the manufacture of exported product which is not being currently reimbursed by any other existing schemes.
WTO Compliance	Non-Compliant with WTO norms	Compliant with WTO trade norms
Incentive Percentage	2% to 5% of FOB value of Exports.	Product-based % [To be notified later]
Mode of Issuance	Issuance in the form of transferable scrips (Hard copy/ downloadable)	Issuance in the form of transferable duty credit/ electronic scrip which will be maintained in electronic ledger.

- **Advisory No. 01/2021 RoDTEP – dated 1.1.2021**
- Exporters log into their ICEGATE account and create the RoDEP Credit Ledger Account,
- by IECs- registered on ICEGATE with a DSC.
- Use the Credit Ledger tab
- Claim in Shipping Bill: mandatory for exporters
- wef 01.01.2021 – indicate whether or not intends to claim RoDTEP on the export goods
- RoDTEP rates will be notified as per RITC Code
- Therefore no need to declare any separate code or schedule serial number.
- **not specifically claimed in Shipping Bill** – no benefits will accrue

- RoDTEP would accrue to the exporter
- S/Bs with RoDTEP and/or Drawback claim after the EGM is filed, are routed through RMS.
- will move to the respective scroll queues
- officers to generate RoDTEP scrolls
- Once scroll is generated, amounts would be available to exporter as credits on ICEGATE portal.
- Exporter will be able to club the credits allowed for any number of S/Bs at a port & generate a credit scrip for the same on ICEGATE portal.

- Scripts once generated will reflect in the exporter's ledger and will be available for utilization in paying eligible duties during imports or for transfer to any other entity having IEC and a valid ICEGATE registration.
- The owner of the scrip will be able to use the scrip in the Bills of Entry, by giving the details in the license table of the Bill of Entry.
- The transferable duty credit/electronic scrips which will be maintained in electronic ledger, can be used to pay Basic Customs duty
- Freely transferable to other importers
- **Rates shall be as notified**



RODTEP SCHEDULE

- **Advisory No. 01/2021 RoDTEP – dated 1.1.2021**
- Exporters log into their ICEGATE account and create the RoDEP Credit Ledger Account,
- by IECs- registered on ICEGATE with a DSC.
- Use the Credit Ledger tab
- Claim in Shipping Bill: mandatory for exporters
- wef 01.01.2021 – indicate whether or not intends to claim RoDTEP on the export goods
- RoDTEP rates will be notified as per RITC Code
- Therefore no need to declare any separate code or schedule serial number.
- **not specifically claimed in Shipping Bill** – no benefits will accrue

- RoDTEP would accrue to the exporter
- S/Bs with RoDTEP and/or Drawback claim after the EGM is filed, are routed through RMS.
- will move to the respective scroll queues
- officers to generate RoDTEP scrolls
- Once scroll is generated, amounts would be available to exporter as credits on ICEGATE portal.
- Exporter will be able to club the credits allowed for any number of S/Bs at a port & generate a credit scrip for the same on ICEGATE portal.

- Scrips once generated will reflect in the exporter's ledger and will be available for utilization in paying eligible duties during imports or for transfer to any other entity having IEC and a valid ICEGATE registration.
- The owner of the scrip will be able to use the scrip in the Bills of Entry, by giving the details in the license table of the Bill of Entry.
- The transferable duty credit/electronic scrips which will be maintained in electronic ledger, can be used to pay Basic Customs duty
- Freely transferable to other importers
- **Rates shall be notified shortly (wrt eligible export of goods) and will be applicable from 01 January 2021**



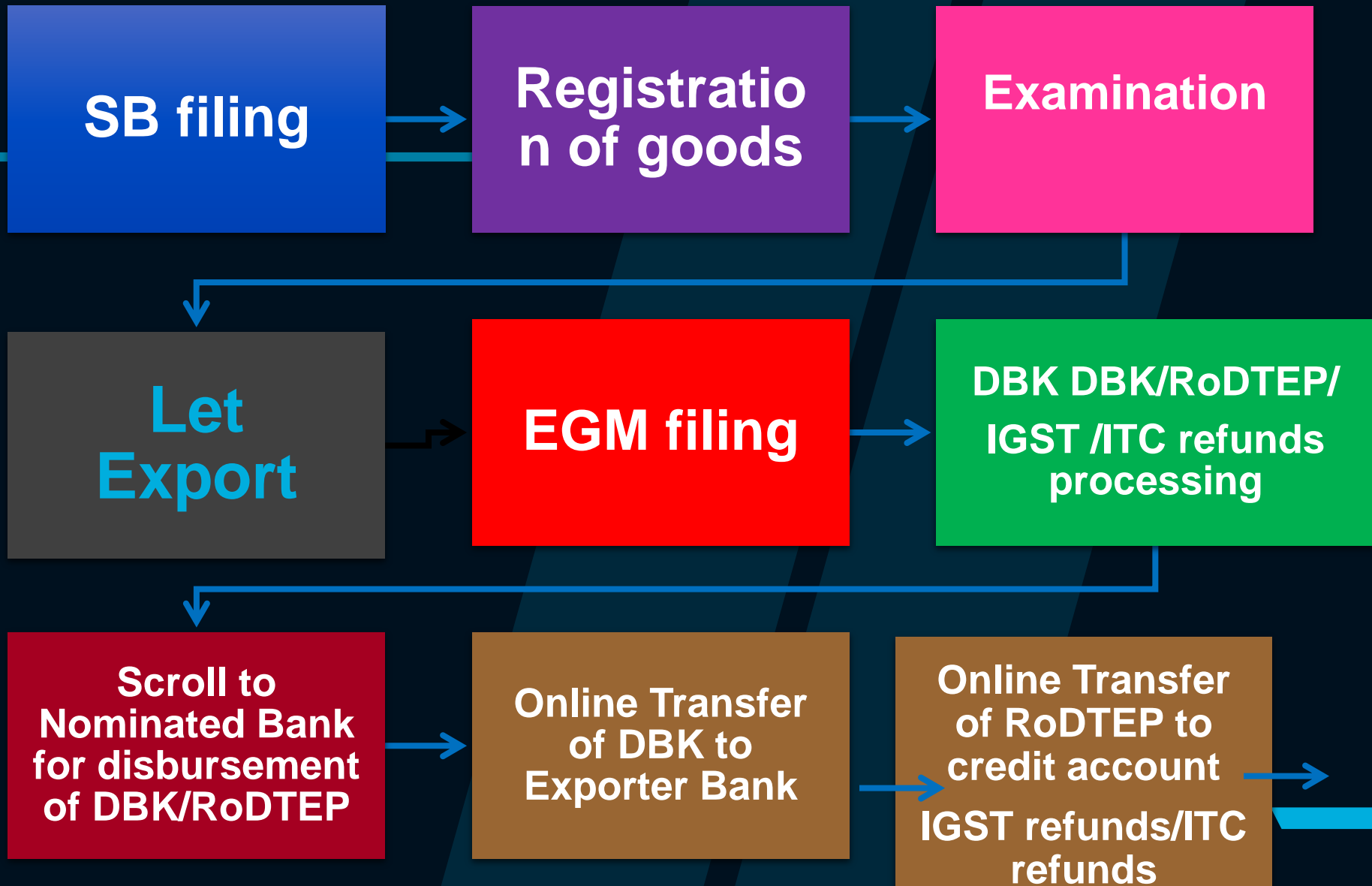
DECLARATION TO BE FILED AS PART OF SHIPPING BILL OR BILL OF EXPORT FOR EXPORT OF GOODS UNDER RoDTEP SCHEME

"I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

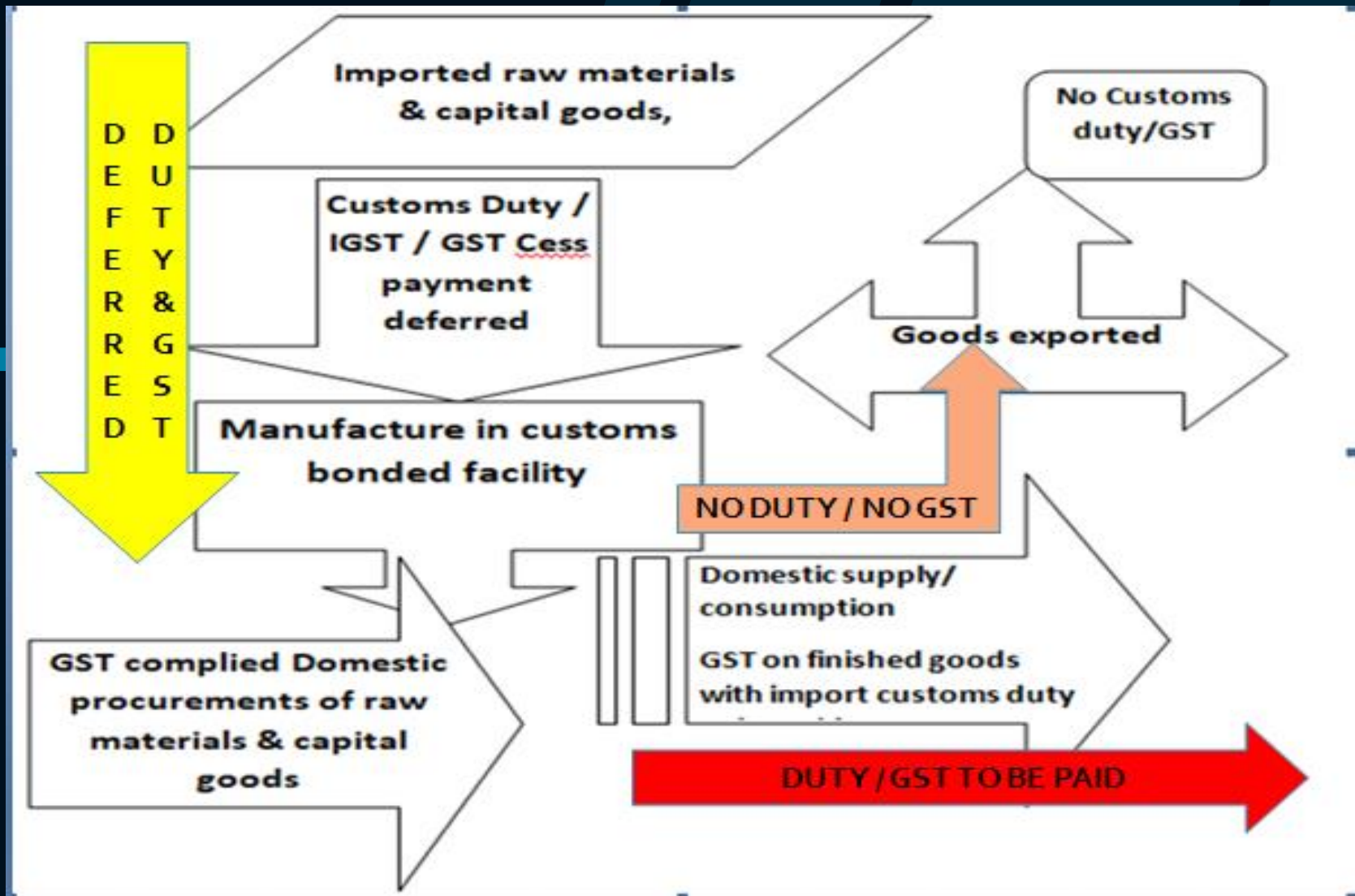
1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018."

- DECLARATION TO BE FILED AS PART OF SHIPPING BILL OR BILL OF EXPORT FOR EXPORT OF GOODS UNDER RoDTEP SCHEME
- “I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:
 - 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time
 - 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP
 - 3. I / We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018”

Process flow of DBK / RoDTEP Shipping Bill



Manufacture & Other Operations in W/H Regulations, 2019 - MOOWR, 2019- Breezy Wings for Manufacturing Sector



Advantages of “MOOWR, 2019” scheme

- 1. Deferred duty on imported capital goods and raw materials
- 2. Seamless warehouse to warehouse transfer
- 3. No fixed ratio for meeting the export obligation
- 4. Domestic supplier also can avail the scheme –
- 5. Single point of approval
- 6. Use Common form and forum

Imports/exports through couriers and posts

- Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010.[**ELECTRONIC MODE.**]
- **“AUTHORIZED COURIERS”**- Customs registered couriers
- Facilitate quick Customs clearance, after discharge of duties, if any, for delivery to the consignees.
- **Para 2.47 Export through Courier Service / Post**
- Exports through a registered courier service/Foreign Post Office is permitted as per Notification issued by DoR. However, exportability of such items shall be regulated in accordance with FTP/Export Policy in ITC(HS), 2018.
- The value limit for exports through courier service shall be Rs.5,00,000 per consignment

EXPORT PROCEDURES- GOODS- DOMESTIC AREA

SL NO	description	IGST RATE	INV	TYPE OF SUPPLY	REFUND FROM
G-1	MANGO	NIL	NA	DBK	CUSTOMS
G-2	CHOCOLATES	18%	YES	LUT/BOND	GST
G-3	MOBILE PHONES	12%	YES	PAYMENT OF IGST	CUSTOMS

EXPORT PROCEDURES- GOODS- DOMESTIC AREA

SL NO	description	O. 1% ELIGIBILITY	DEEMED EXPORT AT GST	
G-1	MANGO	NA	NO	
G-2	CHOCOLATES	YES	YES	
G-3	MOBILE PHONES	YES	YES	

EXPORT PROCEDURES- GOODS- CUSTOMS AREA

SL NO	description	S/ BILL	DBK CUSTOMS	IGST REFUND CUSTOMS	REFUND GST OFFICER
G-1	MANGO	YES	YES	NIL	NIL
G- 2	CHOCOLATES	YES	NO	NIL	YES
G-3	MOBILE PHONES	YES	NO	YES	NIL

EXPORT PROCEDURES- GOODS- CUSTOMS AREA

SL NO	BILL OF LADING	RoDTEP BY Customs	OTHER DGFT BENEFITS	REALISATION OF FE
G-1	YES	YES	YES	YES
G- 2	YES	YES	YES	YES
G-3	YES	YES	YES	YES

- **Credits /References**

- <http://www.cbic.gov.in/>
- <http://www.icegate.gov.in/>
- <http://kar.nic.in/blrcustoms/>
- <https://dgft.gov.in/>
- <http://www.nacen.gov.in/>
- <http://www.dri.nic.in/>
- <http://sezindia.nic.in/>
- <https://dgft.gov.in/links/dgcis>
- <http://www.eicindia.gov.in>
- <http://www.indiantradeportal.in>
- <https://www.investindia.gov.in/>
- <https://edpms.rbi.org.in/edpms/faces/pages/login.xhtml>



**TIME IS FREE,
BUT IT'S PRICELESS.**

**YOU CAN'T OWN IT,
BUT YOU CAN USE IT.**

**YOU CAN'T KEEP IT,
BUT YOU CAN SPEND IT.**

**ONCE YOU'VE LOST IT
YOU CAN NEVER GET IT BACK.**

-HARVEY MACKAY



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*Thank
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