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In brief



Customs

Turant Customs Programme

‘Turant Customs’ programme is aimed at providing a ‘Faceless, Contactless and Paperless’ Customs administration. The Central Board of Indirect Taxes and Customs (‘the Board’) has recently introduced a number of initiatives that leverage technology in order to enhance the efficiency in the Customs clearance processes thereby leading to speedy clearances, transparency in decision making, ease of doing business and very importantly, reduce physical contact in the prevailing pandemic situation. These initiatives include, amongst others, automated clearances of Bills of Entry, digitization of Customs documents, paperless clearance, Faceless Assessment and establishment of Turant Suvidha Kendra.

Turant Suvidha Kendra

[Public Notice No. 80/2020 Dtd. 08.07.2020](#) and [No. 82/2020 Dtd. 14.07.2020](#)
[Standing Order 18-20 Dtd. 14.07.2020](#)

Under Turant Customs programme, Turant Suvidha Kendra is a dedicated cell manned by Customs officers to cater to the following functions:

- i. Accept Bond or Bank Guarantee in respect of import of goods including import related to Export promotion schemes;
- ii. Carry out any other verifications that may be referred by Assessment Groups;
- iii. Defacing of documents/ permits licenses, wherever required;
- iv. Debit of documents/ permits/ licenses, wherever required; and
- v. Other functions determined by Commissioner to facilitate trade.

Further, Turant Suvidha Kendra will also accept all types of bonds such as:

- i. Provisional Assessment Bond

Customs Initiative – Turant
Customs Programme

Turant Suvidha Kendra

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Faceless Assessment

- ii. Warehousing Bond
- iii. End User Bond
- iv. No use bond
- v. Letter of Undertakings
- vi. SVB Bond
- vii. Re-export/Re-import Bond
- viii. Test Bond
- ix. Project Import Bond
- x. Bond for availing Concessional Duty/ Notification Benefits
- xi. NB
- xii. Bonds pertaining to License Section -DEEC/EPCG/MEIS/SHIS BOND
- xiii. Any other Bond

Faceless Assessment

[Public Notice. No.96 Dtd. 31.07.2020](#) and [No. 117 Dtd. 12.09.2020](#)

[Circular No. 40 Dtd. 04.09.2020](#)

[Standing Order No. 30 Dtd. 11.09.2020](#) and [No. 31 Dtd. 14.09.2020](#)

The key elements of the Turant Customs programme are Faceless, Contactless and Paperless Customs clearance processes. This includes faceless or anonymized assessment, self-registration of goods by importers, automated clearances of bills of entry, digitization of Customs documents, etc.

The objectives sought to be achieved are exponentially faster clearance of goods, reduced interface between trade and Customs officers and enhanced ease of doing business.

The Board has decided to roll out the Faceless Assessment at an all India level in all ports of import and for all imported goods by 31st October 2020. Faceless assessment enables an assessing officer, who is physically located in a particular jurisdiction, to assess a bill of entry pertaining to imports made at a different Customs station, whenever such a bill of entry has been assigned to him through an automated system. The assessment is assigned by the Customs Automated System to officers of Faceless Assessment Groups.

The Board has constituted 11 National Assessment Centers (NACs) consisting of the Principal Commissioners/ Commissioners of Customs.

In brief

Various processes introduced to streamline the systems

MOOSWR, 2020 and this Circular cover the procedures and documentation for a section 58A warehouse

Further Initiatives

[Public Notice No. 78/2020 Dtd. 04.07.2020](#)

To further facilitate trade and streamline procedures, following initiatives are implemented in the system with effect from 6th July 2020:

- i. Auto Debiting of Bond - ICES would automatically debit the Bond and reflect the same in the first copy of the Bill of Entry, provided the details of the Bond are provided during submission of the Bill of Entry
- ii. Streamlining of workflow in case of First Check Bill of Entry- the Bill of Entry will automatically come to the assessing officer's queue after being marked by the Shed officers with completed first check examination

[Public Notice No. 79/2020 Dtd. 08.07.2020](#) and [No. 93/2020 Dtd. 29.07.2020](#)

The Board has enabled certain functionalities in ICEGATE login with effect from 6th July 2020 which allows the exporters to make an online request through E-Sanchit. The new functionalities are as follows:

- i. Registration of Authorized Dealer Code, Bank Accounts through ICEGATE
- ii. Automated debit of Bond after Assessment
- iii. Simplified Registration of importers/ exporters in ICEGATE

[Public Notice No. 101/2020 Dtd. 18.08.2020](#)

The Board has notified standard Unit Quantity Codes ('UQCs') for Bills of Entry, Shipping Bills, etc. These codes have come into effect from 20th August 2020.

Manufacture and Other Operations in Special Warehouse Regulations, 2020 (MOOSWR, 2020)

[Notification No. 75 Dtd. 17.08.2020](#) and [Circular No. 36/2020 Dtd. 17.08.2020](#)

MOOSWR, 2020 and the Circular cover the procedures and documentation for a section 58A warehouse, operating under Section 65 of the Customs Act, 1962 in a comprehensive manner including application for seeking permission under section 65, provision of execution of the bond and security by the licensee, receipt, storage and removal of goods, maintenance of accounts, conduct of audit, etc.

Further, the Special Warehouse (Custody and Handling of Goods) Regulations, 2016, which were hitherto governing the procedure for custody and handling of goods deposited in and removed from a Special Warehouse have been amended, to exclude their application for such warehouses operating under Section 65. The said regulations will continue to be applicable for special warehouses, not operating under Section 65.

In brief

Waiver of interest on Ex-Bond Bills of Entry for home consumption from Section 65 warehouse

Streamline certification procedures related to implementation of Rules of Origin for imports under various trade agreements

For the sake of uniformity, ease of doing business and exercising due diligence in grant of permission under Section 65, the form of application to be filed by an applicant before the jurisdictional Principal Commissioner/ Commissioner of Customs is prescribed in **Annexure A**.

For the licensees manufacturing or carrying out other operations in a bonded warehouse shall be required to maintain records as per the form prescribed under **Annexure B**. And Section 59 of the Customs Act, 1962 requires the importer of the warehoused goods to furnish security and execute a triple duty bond for the warehoused goods in **Annexure C**. The Annexures are attached to the Circular.

Manufacture and Other Operations in Warehouse Regulations, 2019 (MOOWR, 2019)

[Public Notice No. 119 Dtd. 17.09.2020](#)

As per Section 61 of the Customs Act, 1962 no interest will be leviable on Ex-Bond Bills of Entry filed for clearing the goods for home consumption, from a Section 65 warehouse. In this connection, corresponding changes have been made in ICES.

Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020)

[Notification No. 81/2020 Dtd. 21.08.2020](#), [Circular No. 38/2020 Dtd. 21.08.2020](#) and [Standing Order No. 25 Dtd. 10.09.2020](#)

The CAROTAR 2020 came into force on 21st September 2020, to provide sufficient time for transition and to ensure that the prescribed conditions in terms of Rule 4 are complied with. Necessary modifications in bill of entry format are being made to allow declaration in terms of Rule 3(a) and 3(d) of CAROTAR, 2020.

The section and rules aim to supplement the operational certification procedures related to implementation of the Rules of Origin, as prescribed under the respective trade agreements (FTA/PTA/CECA/CEPA) and notified under the customs notifications issued in terms of Section 5 of the Customs Tariff Act, 1975 for each agreement. It will be now important for an importer to ensure that they meet the prescribed originating criteria before import. The Rules provide general guidance to the importer along with the list of information required. Country of Origin related information shall be required to be mentioned on the Bill of Entry on the basis of the Certificate of Origin.

The new Rules will assist in correctly ascertaining the country of origin, claiming the concessional duty and in smooth clearance of imports under FTAs.

In brief

Additional financial burden on all importers opting for provisional assessment

Preferential tariffs and provisional assessments have to be dealt with CAROTAR, 2020

Follow all the requirements of CAROTAR, 2020

Marking defacement of each COO uploaded for a Bill of Entry is mandatory

Revised Guidelines for conducting virtual mode of personal hearing

Use of duty debit scrip for a Project Import Bill of Entry

[Circular No. 42 Dtd. 29.09.2020](#)

This circular seeks to amend Circular No. 38/2016-Customs dated 22.08.2016 to align it with CAROTAR, 2020.

This applies to all class of importers, including Authorised Economic Operators (AEO) who would now be required to furnish 100% of differential duty as a security if provisional assessment is requested by the importer when inquiry is initiated in terms of Rule 5 or when verification is initiated in terms of Rule 6(1)(a) or 6(1)(b) of CAROTAR, 2020.

[Public Notice No. 125 Dtd. 29.09.2020](#)

All preferential tariffs under the respective trade agreements (FTA/PTA/CECA/CEPA) and the provisional assessments for imports under such agreements have to be dealt with as per the provisions of CAROTAR, 2020.

[Public Notice No. 126 Dtd. 01.10.2020](#)

To avoid discrepancies, trade and other stake holders are sensitized to follow all the requirements of CAROTAR, 2020 and strictly adhere to correct feeding of the relevant data elements while filing the bills of entry.

[Public Notice No. 127 Dtd. 01.10.2020](#)

Earlier Customs clearance on the basis of self-certified copies of Preferential Trade Agreements (PTA) / Free Trade Agreements (FTA), in case of Direct Port Delivery ('DPD') or Authorised Economic Operator (AEO), was allowed. Pursuant to CAROTAR, 2020 coming into effect from 21.09.2020, marking defacement of each Certificate of Origin ('COO') uploaded for a Bill of Entry is mandatory, without which 'Out of Charge' will not be allowed to be given in system.

Miscellaneous Updates

[Public Notice No. 103 Dtd. 24.08.2020](#)

This notice notifies revised guidelines for conducting personal hearings in virtual mode under CGST Act, 2017, IGST Act, 2017, Customs Act, 1962, Central Excise Act, 1944 and Chapter V of the Finance Act, 1994.

[Public Notice No. 104 Dtd. 25.08.2020](#)

Provision has been made in the System to allow use of duty debit scrip for a Project Import Bill of Entry. The option for paying the duties through scrip for Project Import has been given under 'DEPB License Management' in the APR role.

In brief

Refund of amount on account of double-payment of Customs Duty

Procedure required to be followed by EOUs to avail the benefit of exemption notification

Bill of Entry (Forms) Regulations, 1976 is amended to Bill of Entry (Forms) (Amendment) Regulations, 2020 with effect from 21.09.2020

[Public Notice No. 105 Dtd. 25.08.2020](#)

Refers to Facility Notice No 62/2012, dated 19.11.2012 issued by JNCH.

Facility Notice provides that on receiving the Refund claim (refund in cases of double/multiple payment of Customs Duty), the officer will verify the claim and will cross check the claim with the bank. However, it has been observed that processing of refund claim is often delayed due to non-receipt or delay in receipt of verification/ confirmation report from the Bank. In order to ensure that there is no delay in processing of such refund claim, it has been decided that if any verification/ confirmation report from Bank is not received within 15 days from the date of request made to Bank in this regard, the Deputy/ Asst. Commissioner of Customs, CRC-I, JNCH, will process the claim on the basis of evidences available on record.

[Standing Order No. 23 Dtd. 01.09.2020](#)

The EOUs are required to provide information in duplicate regarding estimated quantity and value of goods to be imported to jurisdictional DC/AC of Customs. EOU is also required to submit one set of the said information to DC/AC of Customs at the Custom Station of importation who shall allow the benefit of exemption notification.

[Notification No.90/2020 Dtd. 17.09.2020](#)

The notification hereby makes the following regulations to amend the Bill of Entry (Forms) Regulations, 1976, namely:

- i. These regulations may be called the Bill of Entry (Forms) (Amendment) Regulations, 2020.
- ii. They have come into force with effect from the 21st September 2020.
- iii. In the Bill of Entry (Forms) Regulations, 1976, for Form I, Form II and Form III, the following Forms shall be substituted:
 - a. Form I – Bill of Entry for home consumption
 - b. Form II – Bill of Entry for warehousing
 - c. Form III – Bill of Entry for ex-bond clearance

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In brief

Rs. 2 Cr limit has been imposed for total reward under MEIS Scheme

MEIS Scheme is withdrawn with effect from 1st January 2021

Directorate General of Foreign Trade (DGFT)

[DGFT Notification No. 30/2020 Dtd.01.09.2020](#)

The notification makes amendment in the Foreign Trade Policy 2015-20 with effect from 1st September 2020:

- **3.04A [Insertion of a new Paragraph]** - The total reward which may be granted to an Import Export Code (IEC) holder under the Merchandise Exports from India Scheme (MEIS) shall not exceed Rs. 2 Crore per IEC on exports made in the period 1st September 2020 to 31st December 2020 [period based on Let Export Order (LEO) date of shipping bill(s)]. Any IEC holder who has not made any export with LEO date during the period 1st September 2019 to 31st August 2020 or any new IEC obtained on or after 1st September 2020 would not be eligible for submitting any claim for benefits under MEIS for exports made with effect from 1st September 2020. The aforesaid ceiling may be subject to further downward revision to ensure that the total claim under the Scheme for the period (1st September 2020 to 31st December 2020) does not exceed the allocation prescribed by the Government, which is Rs. 5,000 Cr.
- **3.04B [Insertion of a new Paragraph]** - Benefits under MEIS shall not be available for exports made with effect from 1st January 2021.

This notification has imposed a limit to total reward under MEIS, so that for exports made in the period 1st September 2020 to 31st December 2020, the total reward which can be claimed by an IEC holder does not exceed the ceiling of Rs. 2 Cr. Further, any IEC holder who has not made any exports for a period of 1 year preceding 1st September 2020 or any new IECs obtained on or after 1st September 2020 would not be eligible for submitting any claim under MEIS.

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