

## Customs (Verification of Identity and Compliance) Regulations, 2021

Central Board of Indirect Taxes & Customs (CBIC) notifies Regulations for verification of identity and compliance for importer, exporter and customs broker

[Notification No. 41/2021-Customs \(N.T.\) dated 05.04.2021](#)

The regulations applies to importers, exporters and customs brokers who are engaged in the activity of import or export.

The regulations aim to verify the identity and compliance to the provisions of the Customs Act or any other law for the time being in force, by such person, and for this purpose require the concerned person to produce any document or information in the Customs Automated System as notified.

The regulations is to protect the interest of revenue or prevent smuggling.

## Late cut waived off on MEIS application for exports made in FY 2019-20

Directorate General of Foreign Trade (DGFT) notifies relaxation in the late-cut provisions for Merchandise Exports From India Scheme (MEIS) for exports made in FY 2019-20

[Public Notice No. 53/2015-20 dated 09.04.2021](#)

A relaxation in the late-cut provisions have been provided for shipping bills for the period from 01.04.2019 to 31.03.2020. Such shipping bills can be submitted without late-cut upto 30.09.2021 for an MEIS claim.

However, if any such application for MEIS claim is submitted after 30.09.2021, late cut shall be applicable as per the provisions.

## Documents to be submitted via web-form to minimize human contact

[Public Notice No. 35/2021 dated 28.04.2021](#) and [Public notice no. 38/2021 dated 29.04.2021](#)

In view of COVID-19 situation, to minimize human contact, CBIC has decided to enable submission of documents through web-form for the following items of work:

- i. Bill of Lading Amendment in respect of Prior to Final Regularization;
- ii. Re-call of Bill of Entry;
- iii. Change of Single Sign On user id (SSOID) of Officials in case of Bills of Entry at RMS Facilitation Cell;
- iv. Request for Amendment Approval (all supporting documents justifying amendment request should be attached);
- v. Section – 48 related issues;
- vi. Regulation of Bill of Entry from Prior to Final.

## Submission of request for various items through online mechanism

[Public Notice No. 37/2021 dated 27.04.2021](#)

The public notice notifies list of contact details of officers in relation to the following items of work:

- i. Docks administration and Docks related work;
- ii. Matters related to RMS-FC, TSK and CSD;
- iii. Matters related to Import Noting;
- iv. Matters related to Drawback;
- v. Matters related to Export assessment;
- vi. Matters related to IGST Refunds;
- vii. EPCG and Advance Authorisation (AA) matters;
- viii. Export Promotion Division.

## Validity of existing RCMC till 30th September 2021

DGFT notifies extension of validity of Registration cum Membership Certificate (RCMC) up till 30th September 2021 [Trade Notice no. 04/2021-22 dated 10.05.2021](#)

In view of COVID-19 situation, it has been decided that Regional Authorities (RAs) of DGFT will not insist on valid RCMC (in cases where the same has expired on or before 31.03.2021) from the applicants for any incentive/ authorizations till 30.09.2021.

However, Export Promotion Councils will collect the applicable fees for the year 2021-22 on restoration of normalcy.

## Introduction of an online e-EPCG Committee module

[Trade Notice 05/2021-22 dated 19.05.2021](#)

For receiving applications for seeking relaxation in policy/procedure in terms of para 2.58 of FTP 2015-20, the DGFT has introduced an online e- Export Promotion Capital Goods (e- EPCG) Committee module on the DGFT website. Therefore, the entire processing of the applications and communication of the decision of the Committee would be in online mode only.

## Online recording and issuance of DFIA Scripts

[Trade Notice 06/2021-22 dated 25.05.2021](#)

The DGFT, in order to enable electronic, paperless transactions and facilitate trade, allowed the recording of transferability of Duty-Free Import Authorisation (DFIA) to be made online. DGFT has created a facility In this regard.

## Updation of Import Export Code (IEC)

### Notification No. 11/2015-2020 dated 01.07.2021

Period of modification of IEC for FY 2021-22 is extended upto 31.07.2021 and no fees shall be charged on application for updation of IEC upto 31.07.2021.

## Online filing of AEO (Authorized Economic Operator) T2 and AEO T3 applications

### Circular No. 13/2021-Customs dated 01.07.2021

CBIC has launched version (v 2.0) for on boarding of AEO T2 and AEO T3 by way of online filing, real-time monitoring, and digital certification. This updated version of the existing web application <URL [www.aeoindia.gov.in](http://www.aeoindia.gov.in) > will be made accessible for both applicants and the customs officials from 07.07.2021.

# KEY TAKE AWAY

- Customs (Verification of Identity and Compliance) Regulations, 2021 notified which aims to verify the identity and compliance to the provisions of the Customs Act or any other law for the time being in force.
- Late cut waived off on MEIS application for exports made in FY 2019-20.
- Validity of existing RCMC extended till 30<sup>th</sup> September 2021.
- Updation of Import Export Code (IEC) requirement extended till 31<sup>st</sup> July 2021.



## Disclaimer and Statutory Notice

This e-publication is published by C N K & Associates, LLP Chartered Accountants, India, solely for the purposes of providing necessary information to employees, clients and other business associates. This publication summarizes the important statutory and regulatory developments. Whilst every care has been taken in the preparation of this publication, it may contain inadvertent errors for which we shall not be held responsible. The information given in this publication provides a bird's eye view on the recent important select developments and should not be relied solely for the purpose of economic or financial decision. Each such decision would call for specific reference of the relevant statutes and consultation of an expert. This document is a proprietary material created and compiled by C N K & Associates LLP. All rights reserved. This newsletter or any portion thereof may not be reproduced or sold in any manner whatsoever without the consent of the publisher.

This publication is not intended for advertisement and/or for solicitation of work.

[www.cnkindia.com](http://www.cnkindia.com)

**CNK**  
& ASSOCIATES LLP

## MUMBAI

3rd Floor, Mistry Bhavan, Dinshaw Vachha Road,  
Churchgate, Mumbai. 400 020, India.  
Tel: +91 22 6623 0600

501/502, Narain Chambers, M.G. Road,  
Vile Parle (East), Mumbai 400 057, India.  
Tel: +91 22 6250 7600

**Bengaluru:** +91 80 2535 1353

**Ahmedabad:** +91 79 2630 6530

**Dubai:** +971 04 355 9533

**Chennai:** +91 44 4384 9695

**Gandhinagar:** +91 79 2630 6530

**Sharjah:** +971 4 3559544

**Vadodara:** +91 265 234 3483

**Delhi:** +91 11 2735 7350