



Customs and Foreign Trade Policy

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Amendment in First Schedule to the Customs Tariff Act, 1975

[Notification No.72/2023-Customs \(NT\) dated 30.09.2023](#)

Vide this notification, the Central Board of Indirect Taxes and Customs has amended Chapter 98 of the First Schedule to the Customs Tariff Act, 1975 effective 01.10.2023 to include 'Actionable claims'.

- The Chapter heading has been changed as under:

Project imports; laboratory chemicals; passengers' baggage, personal importations by air or post; ship stores; actionable claims

- Note 8 has been added as under:

8. For the purposes of heading 9807, the expressions "Online money gaming" and "specified actionable claim" shall have the same meaning as respectively assigned to them in clauses (80B) and (102A) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

- A new tariff entry has been inserted as under:

Tariff Item	Description of Goods	Unit	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9807	Specified actionable claim			
9807 10 00	Actionable claim involved in or by way of betting	-	Nil	-
9807 20 00	Actionable claim involved in or by way of casinos	-	Nil	-
9807 30 00	Actionable claim involved in or by way of gambling	-	Nil	-
9807 40 00	Actionable claim involved in or by way of horse racing	-	Nil	-
9807 50 00	Actionable claim involved in or by way of lottery	-	Nil	-
9807 60 00	Actionable claim involved in or by way of online money gaming	-	Nil	-

Foreign Trade Policy (FTP)

Amendment in para 1.08 of Handbook of Procedures (HBP) to automate system-based issuance of Status Holder Certificate (e-SHC)

[Public Notice No.32/2023 dated 09.10.2023](#)

Vide this public notice, the Director General of Foreign Trade (DGFT) has amended para no. 1.08 of HBP 2023 as below:

- In the interest of trade facilitation, the endeavor has been to recognize and grant system-generated e-SHC, based on merchandise export data available with the Directorate General of Commercial Intelligence and Statistics (DGCI&S) without the need for filing any application by the exporter.*
- Wherever required, exporters may also file an application online for recognition as well as for up-gradation of status under the policy in ANF 1B along with CA Certificate. Online application for status certificate shall be filed with regional jurisdiction offices of*

DGFT as determined by the location of registered office in the case of company and of head office in the case of others as per Appendix 1A.

As a result of said amendment, the SHC is being electronically generated based on export data available in the DGCI&S database with no requirement by the exporter to file any kind of application in most cases. Further, there will be ease of doing business by keeping away the application process & file examination and use of existing data elements available within the government for export certification.

Automatic System-Based Issuance of Status Holder Certificate (e-SHC)

[Trade Notice No.28/2023 dated 09.10.2023](#)

The DGFT, vide this trade notice, has outlined the detailed procedure for the automatic system-based issuance of e-SHC. This procedure eliminates the need for exporters to file any applications to obtain the certificate.

A new IT module to recognise and certify the export performance of individual companies has been developed under which the SHC will be electronically generated based on export data available in the DGCI&S database.

The e-SHC will be made available to the exporting entity in their registered email and the customer dashboard at DGFT portal (<https://www.dgft.gov.in/CP/>), after necessary IT iterations, by the 15th of August each year. The data set used for the status categorisation will be the merchandise export performance of the preceding 3 financial years plus the 3 months of export data from April to June of the current financial year.

The trade notice further clarifies as follows:

- a) All such exporters who do not receive their e-SHCs within 48 hours of issue of this trade notice will need to make an application, if not already made, for grant of status certificate as per the FTP 2023 provisions in the existing IT module along with supporting CA certificate.
- b) Further, all already filed pending/in-process status applications under FTP 2023 will be scrutinised by the IT system for auto-issuance of SHC where the applied status category is the same as identified by the system. Such files will be shown as 'closed' after auto-issue.

Amendment in provision of para 4.10(i) of the HBP 2023

[Public Notice No.34/2023 dated 13.10.2023](#)

The DGFT has amended para 4.10(i) of the HBP 2023 which reads as:

Transfer of any duty-free material imported or procured against Advance Authorisation (AA) from one unit of a company to another unit for manufacturing purpose shall be done with prior intimation to jurisdictional Customs Authority. In case of transfer of duty free imported or indigenously procured materials, on which GST has been paid, between the units located in same or different States, the availment of Input Tax Credit (ITC) shall be governed as per the provisions of the GST law & the rules made thereunder.

Vide this amendment, the availment of ITC of GST paid on material imported or procured against the AA Scheme has been permitted for ease of doing business and reduction of transaction cost.

Discontinuation of issuance of physical copy of Restricted Import Authorisation

[Trade Notice No.31/2023-24 dated 19.10.2023](#)

In order to improve ease of doing business, the DGFT through this trade notice has decided to discontinue the issuance of physical copy of Authorisation for Restricted Imports with effect from 19.10.2023 for Electronic Data Interchange (EDI) ports. The Authorisation data shall be transmitted electronically to the Customs Port of Registration. Authorisation for Restricted Imports issued for any non-EDI port shall continue to be issued on paper. Detailed procedure/information can be accessed in the said trade notice.

Pilot Launch of the Upgraded Electronic Bank Realization Certificate (eBRC) system for self-certification by Exporters

[Trade Notice No.33/2023-24 dated 10.11.2023](#)

Vide this trade notice, the DGFT has issued a soft launch of the revamped eBRC system with effect from 15.11.2023 for self-certification by exporters to reduce transaction time and cost. This system would also ease the burden on bankers by simplifying the reconciliation of electronic Inward Remittance Message (**IRM**) with shipping bills, SOFTEX (Form for declaration of Software Exports), invoices, etc. and promote ease of doing business in general.

A summary of revamped eBRC system workflow is as follows:

- a) Banks receiving Export Remittances will push the IRM message to the DGFT IT system electronically.
- b) Banks shall push the IRMs pertaining to the Trade Account only and not the IRMs pertain to Capital Account etc. i.e., remittances pertaining to Goods or Services Exports.
- c) IRM details will be accessible to the relevant Importer Exporter Code (**IEC**) holder upon logging onto the DGFT Website (<https://dgft.gov.in>). Since IECs are linked to PAN, only the concerned IEC holder will have visibility to their IRM.
- d) Exporter will create eBRCs by matching IRM with relevant shipping bills, SOFTEX, or invoice details. Multiple IRMs may be grouped under one eBRC, or one IRM can be split amongst several eBRCs.
- e) eBRCs can be generated for Goods Exports, Services Exports, Deemed Exports.
- f) The RBI Purpose Code and other fields mentioned in the IRM shall be used to validate the eBRC fields being certified by the Exporter.
- g) Banks will have access to all eBRCs created from the IRMs they input. Banks would have the option to flag any eBRC for further examination or request input from the exporter concerned.

KEY TAKE AWAY

- Amendment in Chapter 98 of the First Schedule to the Customs Tariff Act, 1975 to include 'Actionable claims'
- Automation in the issuance of Status Holder Certificate (e-SHC) to the exporters
- Pilot Launch of the Upgraded Electronic Bank Realization Certificate (eBRC) system



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www.cnkindia.com

CNK & Associates LLP
Chartered Accountants

Mumbai

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

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

Chennai: +91 44 4384 9695

GIFT City: +91 79 2630 6530

Pune: +91 20 2998 0865

Vadodara: +91 265 234 3483

Bengaluru: +91 91 4110 7765

Dubai: +971 4355 9533

Ahmedabad: +91 79 2630 6530

Delhi: +91 11 2735 7350

Abu Dhabi: +971 4355 9544