

**Customs and Foreign Trade
Policy**

INDEX

Particulars	Page No
Customs	2
Foreign Trade Policy (FTP)	2

Customs

Procedure for Registration / Modification of AD Code and IFSC Code in ICEGATE/ICES

[Public Notice No. 63/2024 - Customs dated 21st December 2024](#)

In the said Public Notice, the CBIC has highlighted the requirement for specific documents to be submitted through e-Sanchit for the registration or modification of AD Code and IFSC Code for exports.

Importers/exporters must upload a Bank Authorization Letter detailing critical information such as the exporter's name, IEC number, PAN details, and bank account information, along with a cancelled cheque or a bank statement endorsed by the bank. Once the documents are verified, the request for AD Code/IFSC Code registration or modification will be processed by the Customs EDI Section on the same day, provided the request is submitted before 2 PM.

With the process now fully automated via ICEGATE, the trade and their representatives are advised to avoid physical interactions with Customs EDI officers.

Enabling Voluntary Payment electronically on ICEGATE E-Payment Platform

[Circular No. 27/2024 - Customs dated 23rd December 2024](#)

In the said Circular in alignment with the government's goal to digitize services and eliminate paper-based processes, the ICEGATE e-Payment Platform has been enhanced to enable electronic collection of Voluntary/Self-Initiated Payments (SIP).

This new functionality replaces the existing manual TR-6 payments at Customs stations, allowing users to generate a self-initiated challan and make payments directly through the platform without requiring Customs officers' approval.

The system is primarily designed for **payments related to past imports/exports and should not be**

used for live consignments, such as those processed via ICES, ECCS, SEZ Online, or ACES.

Users are advised to select the correct purpose for payment, submit proof of payment for further action, and verify payment details using the platform's tools. Payments can be made from the Electronic Cash Ledger, and users also have the option for transaction-wise payments using several banking modes, with more banks to be added post-testing.

This shift aims to phase out Over-The-Counter (OTC) payments with TR-6 Challan by 31st December 2024, after which manual payments will require prior approval from the concerned Customs officers. A user manual for SIP is available on ICEGATE to assist stakeholders in adapting to this new system.

Foreign Trade Policy (FTP)

Rescheduling of Launch Date for Preferential eCoO 2.0 System

[Trade Notice No. 24/2024-25 dated 20th December 2024](#)

Through this Notice, the launch of the enhanced Preferential Certificate of Origin (**eCoO**) system, eCoO 2.0, has been postponed to **17th January 2025**, as per the updated notification. This follows the earlier announcement made in [Trade Notice No. 23/2024-25 dated 6th December 2024](#). Additionally, [Trade Notice No. 36/2023-2024 dated 26th December 2023](#), reiterates that the electronic filing of Non-Preferential Certificates of Origin (**CoO**) through the eCoO 2.0 Platform (<https://www.trade.gov.in>) will be mandatorily starting from **1st January 2025**. Non-Preferential CoO Issuing Agencies listed in **Appendix-2E of the FTP** and the concerned exporters are urged to ensure compliance with this requirement.

Electronic Submission of Appendix 4H Certificates

[Trade Notice No. 21/2024-25 dated 17th October 2024](#)

In the said Trade Notice the Directorate General of Foreign Trade (**DGFT**) has introduced an **electronic**

system for the digital submission of documents by Certifying Authorities, such as Chartered Accountants, Company Secretaries, Cost Accountants, and Chartered Engineers.

This system facilitates the integration of digitally signed annexures with online applications under various schemes of the FTP. Notably, the digitalization of the Appendix 4H certificate, which tracks the consumption and stock of duty-free materials under the Advance Authorization (**AA**) and Duty Free import Authorisation (**DFIA**) schemes, is now fully online.

Exporters can complete the Appendix 4H form through the DGFT website, forward it to their registered Certifying Authority for verification and digital signing, and automatically attach the signed certificate to their AA/DFIA redemption applications. The system ensures seamless tracking and downloading of signed certificates, accessible both to the exporter and DGFT Regional Authorities (RAs). Certifying Authorities are required to register with DGFT, verify and digitally sign the documents, or reject them as necessary.

A user guide and FAQs are available on the DGFT website, and outreach programs will be organized to further familiarize stakeholders with the new digital process.

Procedure for Filing of RODTEP Return (ARR) and Consequences of Non-Compliance

[Public Notice No.27/2024-25 dated 23rd October 2024](#)
[Trade Notice No. 19/2024-25 dated 04th October 2024](#)

In the recent Public and Trade Notice, the DGFT has provided clarification on the requirement for the Registration-Cum-Membership Certificate (**RCMC**) for exporters under the FTP 2023.

As per Para 2.57 of the FTP 2023, exporters must obtain an RCMC when applying for authorizations to import or export, or to avail of other benefits or concessions under the FTP, except for restricted items in the ITC (HS). However, post-export remission

schemes like the Rebate of State and Central Taxes and Levies (RoSCTL) and the Remission of Duties and Taxes on Export Products (**RoDTEP**) do not require an RCMC. These schemes are designed to provide duty or tax remissions on exported goods, and exporters can claim these benefits without the need for an RCMC.

The Public Notice also introduces a new requirement for exporters claiming benefits under the RoDTEP scheme. These exporters must now file an Annual RoDTEP Return (**ARR**) in the prescribed format outlined in Appendix-4RR of the [Handbook of Procedures, 2023](#). This return is intended to assess the nature of inputs used in production and the taxes/duties incurred. The ARR must be submitted on the DGFT portal by 31st March of the following financial year. For the financial year 2023-24, this submission deadline is 31st March 2025.

Initially, this filing requirement applies to exporters whose total RoDTEP claims exceed Rs. 1 crore. Failure to file the ARR will result in the denial of benefits under the RoDTEP scheme, and no further claims will be processed after a grace period ending 30th June. Delayed submissions will incur a composition fee of Rs. 10,000 if filed by 30th June 2025, and Rs. 20,000 thereafter. Upon payment of the composition fee, the RoDTEP claims will resume within 45 days.

Exporters are also required to maintain physical or digital records supporting their duty remission claims for a period of 5 years, and these records may be subject to periodic review. If excess claims are identified, exporters will need to refund or surrender the excess amounts within the specified time frame, or their eligibility for further benefits will be suspended.

Provision for Import/Re-import of “Exhibits and Samples”

[Trade Notice No.20/2024-25 dated 07th October 2024](#)

In the said Trade Notice, the Directorate clarifies on the requirement for import authorization or registration under Import Monitoring Systems for exhibition goods of Indian origin sent abroad for display purposes, as well as for the import of goods for

exhibition purposes in **Para 2.60 of the [Handbook of Procedures \(HBP\) 2023](#)**, which outlines the procedure for the import and export of "Exhibits and Samples." According to this provision, the import or re-import of exhibition goods, when sent for display, demonstration, or participation in fairs, is allowed without the need for an import authorization or registration under the Import Monitoring Systems, provided the conditions of Para 2.60 are met.

These include submitting a bond/security to Customs or using an **ATA Carnet**.

ATA Carnet is a system created by Customs & Chamber of Commerce to simplify the Customs process for temporarily imported goods which serves as guarantee for the payment of duties and taxes.

Therefore, goods imported or re-imported for exhibition purposes will be regulated under the guidelines of Para 2.60 and are exempt from the requirements of import authorization or registration, subject to compliance with other specified conditions.

KEY TAKE AWAY

- ICEGATE e-Payment Platform has been upgraded to allow electronic collection of Voluntary/Self-Initiated Payments (SIP).
- Mandatory electronic filing of Non-Preferential Certificates of Origin (CoO) through the eCoO 2.0 Platform will begin on 1st January 2025.
- Digital Submission of Appendix 4H Certificates which track the consumption of duty-free materials under the Advance Authorization (AA) and DFIA schemes.



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

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