

Impex # 1

Mandatory Issuance of Certificate of Origin (COO) via Online eCOO 2.0 Platform

DGFT has been made to be aware that inspite of DGFT Trade Notice No. 24/2024-25 Dt. 20.12.2024 which mandatorily enabled electronic issuance of Certificate of Origin by all authorised agencies via eCOO 2.0 Platform (i.e www.trade.gov.in) there are agencies issuing COO manually.

DGFT vide this current Trade Notice has cleared to all the exporters that any Manually issued COO after the deadlines is to be considered NULL & VOID.

Trade Missions, Customs and all Authorities are informed that the Manual certificate issued are in contravention to the guidelines and must be rejected.

Agencies issuing such manual certificate may face action including removal of the agencies from the list of Authorised agencies for issuance of COO if the continue to violate the guidelines and issue COO outside of Trade Connect ePlatform.

Copy of Trade Notice No. 28/2024-25- DGFT | Dated: 11th February 2025

Subject: Seeking details of manually issued Certificates of Origin in contravention of DGFT guidelines-reg.

Reference is drawn to DGFT Trade Notices No. 36/2023-2024 dated 26th December 2023 and Trade Notice No. 24/2024-25 dated 20.12.2024 which enabled electronic issuance of Certificates of Origin by all authorised agencies via eCoO 2.0 platform (i.e. <https://www.trade.gov.in>).

2. Reports have been received by this Directorate that some agencies continue to issue manual Certificates of Origin despite the above Trade Notices mandating electronic issuance via Trade Connect ePlatform after provision of an extended transition time to the agencies to comply with the new requirements.
3. In light of the above, the following maybe noted by all concerned:
 - a. All exporters are advised not to accept any manually issued Certificate of Origin after the deadlines mentioned in the above referenced Trade Notices and any such manual certificates issued will be considered null and void.
 - b. It may be noted that Trade and Customs authorities of all partner countries are being informed by Indian Missions abroad about the above mandates. Hence, manual certificates issued in contravention to the guidelines are liable to be rejected by Customs authorities of the recipient countries.
 - c. It is also requested that information on such contraventions may be brought to the notice of this directorate by reporting such instances on tradeconnect-dgft@gov.in.
4. Issuing agencies may note that suitable action including removal of the agencies from the list of authorised agencies for issuance of CoO will follow if agencies continue to violate the said guidelines and issue CoOs outside of the Trade Connect ePlatform.

Impex # 2

Mandatory Online Submissions and Online Payment against Show Cause Notices under FTD&R Act

In line with Governments objective to promote ease of doing business and facilitate online digital transactions. DGFT has taken several steps over the years from introduction of online paperless digital submission to various Duty Exemption/ Remission of Authorisation lifecycle being online.

In continuation to the initiatives, not the process of Enforcement-cum-Adjudication and other associated actions under FTD&R Act, 1992 are digitised.

Thus, Replies to All Show Cause Notices and other information pending under FTDR Act such as Adjudication, Appeal and Review may be compulsorily done online via DGFT Portal. Paper Based submission will no longer be entertained.

Copy of Trade Notice No. 29/2024-25 - DGFT | Dated: 11th February 2025

Subject: Mandatory online submission and online payments against Show Cause Notices and other proceedings under provisions of the FTD&R Act - reg.

In line with the Government's objective to promote ease of doing business and facilitate a paperless trade environment, DGFT has taken several steps over the years including the introduction of paperless digital submission mechanisms for applications for various authorisations and processes associated with the lifecycle of Duty Exemption/Remission Authorisations.

2. Further to these initiatives, it is informed that the process of Enforcement-cum-Adjudication and other associated actions under the FTD&R Act 1992 as amended has also been further digitised. In light of this, the following processes are to be followed by all members of the trade:
 - i. Mandatory Online Submission of Documents: Replies to Show Cause Notices and other information requests during proceedings under the FTDR Act such as the process of Adjudication, Appeal and Review may be compulsorily made online through the DGFT portal. Paper-based submissions will no longer be entertained.
 - ii. Mandatory Online Payment of Fees: Payment of penalties levied by orders under the FTDR Act shall be mandatorily made against the corresponding online ECA/Appeal or Review file as applicable. The use of the Miscellaneous payments feature may be avoided to ensure proper accounting of penalties paid and to avoid unintended future action.
3. Applicants may refer ECA related help manuals available on the DGFT website - > Learn - > Application Help & FAQs to comply with the above requirements of digital submissions.

Impex # 3

Space Constraints in the Description Column of Shipping bill for Advance Authorisation

DGFT has come to the notice that at the time of Closure of Advance Authorisation through Online System, Complete Description of the export item as per export Invoice is not captured in the Shipping Bill due to constraints of 120 characters. This, deficiencies are raised by RA for the Non Compliance of Para 4.12 (iii) of FTP 2023.

Therefore, it is directed that if such difficulties are encountered, the RAS may corroborate the complete description of the export item and decide such case on the base of self-attested copies of GST System generated e-Invoices.

Exporter may upload such documents along with other prescribed documents for Redemption/EODC.

Copy of Trade Notice No. 32/2024-25-DGFT | Dated: 28th February 2025

Subject: Difficulty in closure of Advance Authorisation due to space constraints in the description column of the shipping bills-reg.

It has come to the notice of this Directorate that in the process of closure of AA through the online system, certain issues are being faced by exporters due to inability of the system to capture complete description of the export items as per the export invoice. Item description with more than 120 characters, may not completely reflected in Shipping Bills. In such cases, deficiencies are raised by RA for non compliance of Para 4.42 (iii) of FTP 2023.

2. Therefore, it is directed that wherever such difficulties are encountered, RAs may corroborate the complete description of the export item and decide such cases on the basis of self attested copies of GST system generated e- invoices.
3. In such cases, the aforesaid documents may be uploaded along with all the other prescribed documents for Redemption/EODC of Advance Authorisations.

Impex # 4

Single Unified Multi-Purpose Electronic Bond in Customs - Ekal Anubandh

Customs ongoing initiatives to Simplify trade process and adopt best practices and to reduce the administrative load on business, CBIC has decided to introduce a project named "EKAL ANUBANDH" wherein trade will be encouraged to use single ALL INDIA MULTI PURPOSE ELECTRONIC BOND with end-to-end automation.

To overcome issues of the exporter to provide separate bonds, the importer or exporter will have an option to submit a Single All-India Multipurpose electronic Bond (SEB).

The bond may be linked suitably with the Electronic Bank Guarantee.

Detailed Circular and procedure is provided by Customs in the Circular link: <https://taxinformation.cbic.gov.in/view-pdf/1003266/ENG/Circulars>.

Impex # 5

Automation of Refund Application & Processing by Customs

Customs has constantly taken reform measures to simplify and digitise its process and making the process efficient and effective.

In Similar Lines, Customs Act, 1962 provides refund of customs duty and interest paid under Section 27 and in certain cases under Section 26 or notification such as 102/2007-Customs.

These refunds were manual till date and the process and disbursement of refund was time consuming and required physical interface.

Thus, to enhance transparency and quick disbursement of customs duty refund, the customs had developed and enabled the online refund system on the Customs Automated System.

The applicant can file the application of refund electronically via ICEGATE portal.

Detailed Circular and procedure is provided by Customs in the Circular link: <https://taxinformation.cbic.gov.in/view-pdf/1003267/ENG/Circulars>.

Impex # 4

Clarification on Admissibility of AIR Duty Drawback in Non-duty paid inputs

The Board has received representations that custom field formations were denying or reducing the All-Industry Rate of Duty Drawback on export of goods where some inputs are duty paid and some are not or at concessional rate.

The Instruction is clear clarification to inform that the All-Industry Rate of Duty Drawback is determined taking into account the average duty paid on inputs and consumption of imported and indigenous inputs. The Field formation is not open to probe whether certain exempted inputs have been used in the manufacture of export of goods or not.

Thus, there must be no reduction or denial of the All-Industry Duty Drawback rate on the basis of which inputs are used by the exporter.

Detailed Circular link: <https://taxinformation.cbic.gov.in/view-pdf/1000530/ENG/Instructions>.