

TRADE NOTICE No. 01/2018

Dated : 02.02.2018

Sub : Transition of Customs functions hitherto performed by the Central Excise / GST officers, including the export procedure and sealing of containerized export cargo, to the Customs formations, under the jurisdiction of Commissioner of Customs (Preventive) Lucknow.

Attention of the Importers, Exporters, Customs Brokers, Trades, Container Freight Stations (CFSs)/ Inland Container Depots (ICDs) of Customs (Prev.) Commissionerate, Lucknow and GST Zone, Lucknow, is invited to the following Circulars issued by the Board regarding the various customs functions, hitherto performed by the Central Excise/GST officers, being transferred to the jurisdictional Customs offices :

Sl. No.	Circular No.	Subject
01	22/2017-Customs, dated 30.06.2017	All Industries Rates of duty Drawback and other drawback related charges
02	23/2017-Customs, dated 30.06.2017	Fixation of Brand Rate of drawback under Rule 6 and rules 7 of the Customs, Central Excise duties and Service Tax drawback Rules, 1995 in the GST Scenario
03	24/2017-Customs, dated 30.06.2017	Duty Drawback for supplies made by DTA units to SEZ in the GST Scenario.
04	25/2017-Customs, dated 30.06.2017	Customs (Import of goods at concessional rate of duty) Rules 2017
05	26/2017-Customs, dated 01.07.2017	Export procedure and sealing containerized cargo.
06	36/2017-Customs, dated 28.08.2017	Implementing electronic sealing for containers by exporters under self sealing procedure prescribed vide Circular No. 26/2017-Customs dated 01.07.2017
07	37/2017-Customs, dated 20.09.2017	Implementing Electronic Sealing of Containers by exporters under self-sealing procedure prescribed by circular No. 26/2017-Cus. Dated 01.07.2017 and circular No. 36/2017-Cus. Dated 28.08.2017.
08	41/2017-Customs, dated 30.10.2017	Implementing Electronic Sealing of Containers by exporters under self-sealing procedure prescribed by circular No. 26/2017-Cus. Dated 01.07.2017 and circular No. 36/2017-Cus. Dated 28.08.2017 and 37/2017 dated 20.09.2017.
09	44/2017-Customs, dated 18.11.2017	Implementing Electronic Sealing of Containers by exporters under self-sealing procedure prescribed by circular No. 26/2017-Cus. Dated 01.07.2017 and circular No. 36/2017-Cus. Dated 28.08.2017, 37/2017 dated 20.09.2017 and 41/2017 dated 30.10.2017.
10	51/2017-Customs, dated 21.12.2017	Implementing Electronic Sealing of Containers by exporters under self-sealing procedure prescribed by circular No. 26/2017-Cus. Dated 01.07.2017 and circular No. 36/2017-Cus. Dated 28.08.2017, 37/2017 dated 20.09.2017, 41/2017 dated 30.10.2017 and 44/2017- Customs dated 18.11.2017.

2. The Customs (Preventive) Commissionerate, Lucknow having its jurisdiction in the area of whole of Uttar Pradesh & Uttarakhand, as per Board's Notification No. 82/2017-Customs (NT) dated 24.08.2017, read with the Notification No. 86/2017-Customs (N.T.) dated 14.09.2017, Notification No. 99/2017-Customs(N.T.) dated 27.10.2017 and Notification No. 119/2017-Customs (N.T.) dated 28.12.2017, is taking over all such customs work as mentioned at Para 1 above **w.e.f. 15th January 2018**, which are presently being performed by the jurisdictional officers of the GST Commissionerates of Lucknow Zone viz. Lucknow, Kanpur, Agra, Allahabad, Varanasi. For ease of doing business, the jurisdiction of the Customs (Preventive) Commissionerate, Lucknow for the aforesaid purpose, along with their respective Circles, to be known as "Export Promotion Circles" (EP Circles) are annexed hereto as **Annexure-A**

DETAILED INSTRUCTIONS ON EXPORT PROCEDURE AND SEALING OF CONTAINERIZED EXPORT CARGO

3. Board has issued various circulars, both on the Excise and Customs side, on the issue of sealing of containers. At present, there are three categories of export goods which arrive at the port /ICD/LCS:

- i. Containers stuffed at factory premises or warehouse under self-sealing procedure.
- ii. Containers stuffed / sealed at factory premises or warehouse under supervision of Central Excise Officer.
- iii. Containers stuffed and sealed at Container Freight Stations/ Inland Container Depot.

4. For the sake of uniformity and ease of doing business, Board has simplified the procedure relating to factory stuffing hitherto carried out under the supervision of the Central Excise / GST officers. It is the endeavor of the Board to create a trust based environment where compliance in accordance with the extant laws is ensured by strengthening Risk Management Systems and Intelligence set-up for the department. Accordingly, Board has laid down a simplified procedure for stuffing and sealing of export goods in containers. It has been decided to do away with the sealing of containers with export goods by CBEC officials. Instead, self-sealing procedure shall be followed subject to conditions.

5. In this regard, the procedure for seeking self-sealing permission of export containers is prescribed as follows:

- 5.1 The exporter shall:-
 - 5.1.1 inform the Superintendent of Customs of the concerned jurisdiction about their arrangements to follow self-sealing procedure to export goods from the factory premises or warehouse at least 15 days before the first planned export along with the necessary information as per format enclosed as **Annexure-B**.
 - 5.1.2 be registered under the GST and should be filing GSTR1 and GSTR2 ;
 - 5.1.3 submit therewith a list of persons, along with their specimen signatures (maximum three), who are authorized on behalf of the exporter to do the self-sealing and self-certification.

- 5.1.4 submit copies of their identity proof (with photograph) and proof of address of each individual authorized signatory attested by the exporter along with a certificate of signature verification from any of the scheduled commercial banks. (copies of Bank Pass Book/Aadhar number would serve the purpose of proof of identity and address);
 - 5.1.5 submit an attested copy of the I.E. Code issued by the D.G.F.T./GSTIN;
 - 5.1.6 submit copies of ownership documents of the premises/ factory or rental/lease agreement where stuffing of the export goods into containers is to be done.
6. The intimation, along with its enclosures, will be received by the concerned jurisdictional Superintendent and a duly acknowledged copy will be returned to the exporter. The jurisdictional Superintendent / Inspector shall visit the premises from where the export goods will be stuffed and sealed for export. The jurisdictional Superintendent or Inspector of Customs shall inspect the premises with regard to viability of stuffing of container in the premises and shall submit a report to the jurisdictional Deputy/Assistant Commissioner of Customs within 48 hours.
7. The jurisdictional Deputy/Assistant Commissioner of Customs shall forward the proposal to the Principal Commissioner/Commissioner of Customs (Preventive), Lucknow who would consider granting permission of self-sealing of export containers at the required premises.
8. Self-Sealing permission once given by a Principal Commissioner/Commissioner of Customs (Preventive), Lucknow shall be valid for exports at all the customs stations applied for.
9. Subsequently, the exporter shall intimate shipment /self-sealing particulars to the jurisdictional Superintendent of Customs one day in advance to the planned stuffing as per the format enclosed as **Annexure-C**. The intimation, in this regard shall clearly mention the place and address of the approved premises, description of export goods and whether or not any incentive is being claimed.
10. Transport document for movement of self-sealed container by an exporter from factory or warehouse shall be same as the transport document prescribed under the GST Laws. In the case of an exporter who is not a GST registrant, way bill or transport challan or lorry receipt shall be the transport document.
11. Where the visit report of the Superintendent or an Inspector of Customs regarding viability of the stuffing at the factory/ premises is not favourable, the exporter shall bring the goods to the Container Freight Station/ Inland Container Depot/ Port for export.
12. The exporters who were availing sealing at their factory premises under the system of supervised factory stuffing, will be automatically entitled for self-sealing procedure. All exporter AEOs will also be eligible for self-sealing. All those exporters who are already operating under the self-sealing procedure need not to approach the jurisdiction Customs authorities for the self-sealing permission. However, exporters operating within the jurisdiction of Customs (Preventive) Commissionerate, Lucknow already under Self-sealing/ factory stuffing

