



सीमा शुल्क प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
सीमा शुल्क सदन विशाखपट्टनम :: पत्तन क्षेत्र ::-530035
CUSTOM HOUSE :: PORT AREA :: VISAKHAPATNAM - 530 035

F.No.P3/20/2019-AM(Stats)

Dt :17.04.2020

Public Notice No.26/2020

Subject : COVID-19 – Facilitation measures – Procedure for assessment in cases of non submission of Original Country of Origin Certificates – Reg

In the light of unprecedented situation caused by COVID-19 pandemic and due to lockdown resulting in temporary inability for receipt of physical original Country of Origin Certificate (hereinafter referred to as "COOC"), the importers have approached for clearance of goods against the photocopy of COO which they have received electronically from the exporter / overseas supplier. The importers have requested for not insisting for original COO temporarily for claiming duty exemption under FTA/PTA Rules.

2. The matter was considered in the light of Section 18 of the Customs Act, 1962 and the essence conveyed in DGFT Trade Notice No.62/2019 dated 6.4.2020, which in para 5 mentions as under:

"India also stands ready to honour its Preferential Trade Agreement and would clear consignments provisionally with digitally signed certificates or physical certificates unsigned by the competent authority. These consignments would be cleared provisionally at the preferential duty with other conditions of submission such as a bond or undertaking and appropriate security where required by the Customs".

3 The issue has also been examined in the light of CBIC Circular No.17/2020-Cus dated 03.04.2020 and 38/2016-Cus dated 22.08.2016. To facilitate trade while also safeguarding the interest of Revenue in this unprecedented situation, the procedure provided herein below will be followed.

4. In cases where the importer unable to produce original COO for verification and defacing/debiting against the particular BOE, the importer may exercise the option of provisional assessment under Section 18 of the Customs Act, 1962. The Deputy/Asst. Commissioner of the Assessing Group may allow clearance of goods provisionally on the basis of photocopy of COO, subject to the conditions mentioned below:


5 For the purpose of provisional assessment, the importer shall submit Bond or Undertaking (in lieu of Bond) in case of eligible categories as mentioned in Board's Circular No.17/2020 dated 03.04.2020 read with Public Notice No.23/2020 dated 07.04.2020 issued by this office. As far as security is concerned, as a facility measure certain class of importers given exemption from submission of security while the concerned bills of entry are processed provisionally as under, in terms of para 3(5)(c) of Board's Circular No.38/2016-Cus dated 22.08.2016 (as amended).

S No	Class of Importer	Amount of security (as a percentage of differential duty)
i)	AEO/Status Holder under the FTP 2015-20/ PSUs	0%
ii)	Importer having availed in FY 2019-20 the Country of Origin benefit from the same country and from the same supplier and no irregularity having been noticed therein	0%
iii)	Manufacturers/ Institutional Importers importing raw material for manufacture of pharmaceuticals/ pharmaceuticals of Chapter 30, personal protection equipment of any chapter, hygiene products such as soaps, shampoo, sanitizers, detergents and handwash etc of any chapter.	0%
iv)	Other importers	100%

6 The importers availing this facility of provisional assessment shall ensure that the Undertaking furnished in lieu of Bond as per Circular No.17/2020-Cus dated 03.04.2020 read with Public Notice No.23/2020 dt.07.04.2020 of this office, is duly replaced with a proper Bond or before the date specified therein which is presently mentioned as 07.05.2020. Appraising Group shall maintain a record of all such cases of relaxation from taking Bond as well as the cases of provisional assessments without Surety as mentioned above. The option of either executing Bank Guarantee or Giving Revenue Deposit for the purpose of Security will be of the importer.

7 All trade associations/ members of Customs Brokers Association are advised to take note and publicize the contents of this Public Notice among their members/constituents

For Departmental officers, this maybe treated as Standing Order.


(Dr. D.K. Srinivas)
Principal Commissioner of Customs

To
All the Concerned

Copy to:

The Chief Commissioner of Customs & Central Taxes, GST Bhavan, Port Area, Visakhaapatnam

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