**Flowchart for Customs Clearance of Imported Goods**

<table>
<thead>
<tr>
<th>Prior BILL OF ENTRY (BOE)</th>
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<tbody>
<tr>
<td>Bill of Entry (BOE) can be filed in the Customs System even before arrival of goods at the port of import. Such BOE is called a Prior Bill of Entry. This offers a significant advantage because Customs processing and duty payment etc. can take place even before the actual arrival of goods. This helps in saving time and ensuring clearance of goods as soon as goods arrive. The importer / Customs Broker (CB) needs to plan filing of prior BOE.</td>
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**Role & Responsibility**

<table>
<thead>
<tr>
<th>Importer / Customs Broker (CB)</th>
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**PROCEDURE FOR CLEARANCE OF IMPORTED GOODS**

**STEP 1**

Confirm the arrival of goods at the port of import and take delivery order from the airlines. It is important for the importer / Customs Broker (CB) to know the mode of shipment. If it is in Cargo Mode by Air, it will be dealt by the ACC Import Commissionerate (ACCI). If it is in courier mode, then by the New Courier Terminal, ACC Export Commissionerate (NCT). If it is in Cargo Mode by Sea, it will be dealt by ICD Tuglakabad or ICD Patparganj.

**Role & Responsibility**

<table>
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<tr>
<th>Airlines / Shipping Lines, Freight Forwarder and Importer / Customs Broker (CB)</th>
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**STEP 2**

Filing of BOE has to be ensured by the importers either on their own or through a Custom Broker of their choice. It is generally done online through ICEGATE Portal namely [www.icegate.gov.in](http://www.icegate.gov.in)

**Role & Responsibility**

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<tr>
<th>Importer / Customs Broker (CB)</th>
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**STEP 3**

Processing of BOE by Customs System. Customs’ role starts from this point only i.e. after the BOE is filed. Therefore Customs may be contacted with “BOE number and date” for tracking and expediting the clearance. The entire process of customs clearance is done electronically.

**Role & Responsibility**

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<tr>
<th>Customs</th>
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**STEP 4**

As soon as the BOE is filed, it may be referred online by the Customs to Partner Government Agency (PGA) like Drug Controller (ADC) / Animal Quarantine (AQ) / Plant Quarantine (PQ) / Food Safety & Standards Authority of India (FSSAI) in case NOC is required from them. Therefore it is very important to plan and understand in advance the requirement of such NOC. Customs Brokers (CB) are aware about such requirement. BOE is marked online to the respective PGA. NOC from applicable PGA will be required before goods can be released by Customs. Such NOC is given online by PGA directly and there is no role of Customs in it.

**Role and Responsibility**

<table>
<thead>
<tr>
<th>Respective PGAs and Importer / Customs Broker (CB)</th>
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**STEP 5**

After Completion of the assessment the importer / Customs Broker (CB) are required to register the goods. This can be done online through ICEGATE Portal [www.icegate.gov.in](http://www.icegate.gov.in)

**Role and Responsibility**

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<tr>
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STEP 6
Duty Payment can be done by the importer / Customs Broker (CB) even before the assessment is completed by Customs. It is important to understand that customs processing would continue, after Goods Registration, even if the duty has not been paid. But in order to ensure quick clearance the importer / Customs Broker (CB) should pay the duty even before the registration process is completed.

Role and Responsibility
Importer / Customs Broker (CB)

STEP 7
Customs will conduct examination if required and give Out of Charge (OOC) in case everything is in order. OOC signifies that the Customs process is complete and role of Customs ends at this stage. Importer / Customs Broker (CB) can check the status of OOC on ICEGATE Portal www.icegate.gov.in

Role and Responsibility
Customs

STEP 8
Generation of Gate Pass and Delivery of goods by the Custodian

Role and Responsibility
Custodian and Importer / Customs Broker (CB)

STEP 9
Transportation of Goods from the Port

Role and Responsibility
Importer / Customs Broker (CB)

Documents required for filing of a bill of entry

1. Commercial invoice
2. Packing list
3. Air way bill
4. IEC code
5. Bank AD code
6. GST registration number
7. To fill a KYC form for first time importers

(IEC code and GST number not required for imports for personal use, only PAN number is required)

Disclaimer: The above information is presented in simple language only for information of all stakeholders. The information provided does not, and is not intended to, constitute legal advice. Importers are requested to refer Act, Rules and Regulations for legal Purposes.