Subject: SOP for reimport of hand carried Precious cargo taken for exhibition - regarding.

Attention of all Customs Officers and Staff posted in Group- (III, IV & VI) is invited towards the (i) Public Notice No. 01/2018 dated 05.12.2018 issued vide C.No. VIII(WH)1250/SOP/15-16/38476-81 by the Additional Commissioner of Customs, Airport & General, T-3, IGI Airport, New Delhi duly approved by the Principal Chief Commissioner of Customs, Delhi Zone and (ii) Standard Operating Procedure (SOP) dated 07.12.2018 issued vide C.No.VIII(WH)1250/SOP/15-16 by the Additional Commissioner of Customs, Airport & General, T-3, IGI Airport, New Delhi in respect of clearance of hand-carried precious cargo (Gems & Jewellery) consignment through IGI Airport, New Delhi.

The following procedure shall be adopted during re-import of hand carried precious cargo consignment taken out for exhibition, export promotion etc. and does not amount to supply:-

2. At the time of arrival, the passenger/importer carrying such hand carried precious cargo, which was taken for exhibition, etc. for which a manual Shipping Bill had been filed, would approach the Red Channel at the International Arrivals at IGI Airport and submit his goods for clearance.

3. The importer or his authorized representative would approach appraising group-(III, IV & VI), ACC (Import), NCH, New Delhi for filing manual Bill of Entry (preferably in advance). The details of manual Bill of Entry are entered in ICES 1.5 by the TA/EA of group-(III, IV & VI) and a job ID number is generated and the same is then forwarded to the DC/AC of the group for generation of the Bill of Entry number.

4. The basic details of Bill of Entry shall also be maintained by the Group-(III, IV & VI) in an authenticated register with pre-serially numbered pages & this Register shall remain in the custody of DC/AC in-charge of the group. The following entries shall be made in the
Bill of Entry register by the TA/EA which would be supervised & signed by the AO and counter signed by the DC/AC-In-charge of Group-(III, IV & VI).

- Serial No.
- Details of Importer/passenger
- IEC
- Date of arrival
- Export Invoice No.
- Shipping Bill No. and date
- Deposit Receipt No. and date
- Bill of Entry No. and date
- Customs Broker Number, if applicable
- Detailed description of Goods
- Total Assesable Value
- Total duty (Self Assessed)
- Whether opting for provisional assessment (Yes or No)
- If Yes, then LUT/Bond No., Date & Validity
- Date of provisional/final assessment
- Details of duty paid
- Out of charge No. & Date
- Date of Audit
- Audit Observation, if any
- Customs Site
- GSTN No.
- Remarks

5. Thereafter, the copies of the manual Bill of Entry will be handed over to the importer/authorized representative. The importer or his authorized representative would then approach the Customs Officer at Red Channel at IGI Airport and present the same for examination/assessment.

6. Once goods are cleared, the docket shall be forwarded by IGI Airport to the Group-(III, IV & VI). The group shall then enter the remaining details including examination report of that Bill of Entry using MBE role. The DC/AC, Group-(III, IV & VI), would ensure that post clearance of goods, the complete details have been entered in the ICES 1.5 on the date the out of charge is given, and not later than the next day in case of adequate reason. This procedure would facilitate forwarding the manual Bill of Entry details in a timely manner to various integration partners such as GSTN, DGCI&S, RBI, DGFT etc.

7. The details of all such manual Bills of Entry should be forwarded to Audit Commissionerate by Airport Officers and intimation be sent to Group-(III, IV & VI). The same shall be updated in Bill of Entry Register maintained by the Group-(III, IV & VI).
8. The DC/AC in-charge of group-(III, IV & VI) shall keep a track of Audit Objections, if any.

9. Any difficulty in the implementation of this Standing Order may be brought to the notice of the undersigned immediately.

This issues with the approval of the Commissioner of Customs, ACC (Import).

(S. Vijayarani)
Joint Commissioner (Tech)
ACC (IMPORTS)

Copy forwarded to:

1. P.A to the Chief Commissioner of Customs (DZ), NCH, New Delhi.
2. P.A to the Commissioner of Customs, ACC (Import), NCH, New Delhi.
3. P.A to the Commissioner of Customs (A&G), NCH, New Delhi.
4. P.A to the Commissioner of Customs, ACC (Export), NCH, New Delhi.
5. P.A to the Commissioner of Customs (Audit), NCH, New Delhi.
6. The Joint Commissioner, ACC, (Import), NCH, New Delhi.
7. The Assistant Commissioner, Group III, IV & VI, ACC Import, NCH, New Delhi, for compliance.
8. Notice Board / Guard File.

(S. Hansdah)
Assistant Commissioner (Tech.)
ACC (Import)