PUBLIC NOTICE NO.26/2020

Sub: COVID-19 facilitation measures: Procedure for assessment in cases of non-submission of original Country of Origin certificates during COVID-19 related lockdown period -regarding

In the light of unprecedented situation caused by COVID-19 pandemic and due to lockdown resulting in temporary inability of receipt of physical copy of Country of Origin Certificate (hereinafter referred to as ‘COOC’), the importers have approached for clearance of goods against the photocopy of COOC which they have received electronically from the exporter/supplier overseas. The importers have requested for not insisting for original COOC 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. 62/2019-20 dated 06.04.2020, 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 light of CBIC Circular No. 17/2020-Cus dated 03.04.2020 and 38/2016-Cus dated 22.08.2016. It has been observed that the situation described in Para 1 above may lead to the circumstances where verification of signature and seal of FTA/PTA on the original COOC is not possible.

4. In view of above, to facilitate trade while also safeguarding the interest of Revenue in this unprecedented situation, the procedure provided herein below shall be followed during the lockdown period:-

4.1 In case where the importer cannot produce original COOC for verification and 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 concerned port may allow clearance of goods provisionally on the basis of photocopy of COOC, subject to the conditions mentioned below.

4.2 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 Circular No. 17/2020 dated 03.04.2020 read with Public Notice No. 25/2020 dated 04.04.2020 issued by this Commissionerate. As far as security is concerned, the same would be as per CBIC Circular No. 38/2016 dated 22.08.2016 for class of importers as mentioned as Sl. No. 1 to 3 in the Table in Para 3 of the said Circular. Further in exercise of the powers conferred under clause 5(c) of the Table in Para 3 of the said Circular, the security shall be as under:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Class of Importer</th>
<th>Amount of security (as a percentage of differential duty)</th>
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</thead>
<tbody>
<tr>
<td>i)</td>
<td>Status Holder under the FTP 2015-20</td>
<td>0%</td>
</tr>
</tbody>
</table>
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) Manufacturer-importer (with valid GSTIN) importing raw material for manufacture of pharmaceuticals of Chapter 30, personal protection equipment of any Chapter, hygiene products such as soaps, shampoo, sanitizers, detergents and hand wash etc. of any Chapter %

iv) Institutional importer being actual user importing pharmaceuticals of Chapter 30, personal personal protection equipment of any Chapter, hygiene products such as soaps, shampoo, sanitizers, detergents and handwash etc. of any Chapter 0%

v) Other importer importing pharmaceuticals of Chapter 30, personal personal protection equipment of any Chapter, hygiene products such as soaps, shampoo, sanitizers, detergents and hand wash etc. of any Chapter 25%

vi) Other importer 100%

5. 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. 25/2020 dated 04.04.2020 issued by this Commissionerate is duly replaced with a proper Bond on or before the date specified therein which is presently mentioned as 07.05.2020. Bond section shall maintain a record of all such cases of relaxation from taking bond. The option of either executing Bank Guarantee or giving Revenue deposit for purpose of security will be of the importer.

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

7. For the departmental officers, this may be treated as Standing Order.

8. Difficulties, if any, may be brought to the notice of the undersigned.

This issues with the approval of Commissioner of Customs, ICD PPG & other ICDs.

(Dr. Abhishek Chandra Gupta)
Additional Commissioner
ICD-PPG & other ICDs

Copy forwarded to:-

1. The Pr. Chief Commissioner of Customs(DZ), New Custom House, New Delhi-110037
2. The Principal Commissioner of Customs, ICD, TKD (Import), New Delhi.
3. The Principal Commissioner of Customs, ACC (Import), New Custom House, New Delhi,
4. The Commissioner of Customs, ICD, TKD, (Export), New Delhi,
5. The Commissioner of Customs, ACC (Export), New Custom House, New Delhi,
6. The Commissioner of Customs (Airport & General), New Custom House, New Delhi,
7. The Commissioner of Customs (Preventive), New Custom House, New Delhi,
8. The Commissioner of Customs, ICD, PPG, Delhi.
9. The Joint Commissioner of Customs, ICD, PPG, Delhi.
10. The Deputy/Assistant Commissioner of Customs, ICD, PPG (Import Shed/Export Shed/Appraising Groups/Refund/SILB/Drawback/Export Processing/Disposal) ICD BBG, ICD Piyala, ICD Palwal, ICD Garhi Harsaru, ICD Patli, ICD Rewari, ICD Pali, ICD Bawal, ICD Sonepat, ICD Barhi, ICD Jhattipur
11. The President, Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-110055.
12. Notice Board