Subject: Implementation of paperless processing – eSANCHIT; need to upload additional documents to be submitted in response to a query by the appraising group, also in the electronic mode in the EDI System

Kind attention of the Importers/ Customs Brokers/ Members of the Trade is invited to the mandatory implementation of ‘e-Sanchit’ or paperless processing of documents, which has been commenced by Indian Customs with effect from 01.04.2018. The system provides for online uploading of supporting documents and consequently importers/CHAs on behalf of Importers are required to upload the supporting documents for the filing of the Bill of Entry in the ICES.

2. The documents which are mandatorily required for the processing of a bill of entry as per DGFT notification No. 08/2015-2020 dated 4th June 2015 are Commercial Invoice, Bill of Lading and Packing List. However in certain cases where benefit of exemption from duty flows from a certain document, e.g. Country of Origin Certificate for area based exemption, licenses for duty free import of goods etc., it is incumbent for the importer/ customs brokers to also upload such documents along with the aforesaid mandatory documents. In cases where such documents are not found uploaded, or when the need for additional documents is felt by the Appraising Group for proper appraisement or to ensure that the regulatory compliances as required by different enactments are in place, the same are sought for through a query by the Appraising Group in the ICES.

3. However, feedback has been received that in such cases, the trade is not uploading such additional documents in the ICES and instead are submitting the same in hard copies to the concerned Appraising Group. Difficulties are being reported in the electronic upload of such documents and it has been gathered that in such cases, when the importer/CHA tries to upload the documents in compliance of any query made during the assessment, the same is not allowed in the e-Sanchit module of ICEGATE. Even though the IRN number (Image Reference Number) for the said, to be uploaded document, is generated but the document can’t be uploaded as such.

4. The matter has been examined in consultation with the relevant wing of the CBIC. It is accordingly advised that whenever an appraising group raises a query asking for additional documents, those must be uploaded through e-SANCHIT, and the resultant IRNs should be added to the Bill of Entry via an amendment of the
BE. This is because, post e-SANCHIT, the entire record of the BE docket is being retained with the Department in the digital form by way of data of the Bill of Entry and its supporting document. All post clearance audit activity, or enforcement activity will rely only on the documents uploaded in the System. Accordingly, hardcopy documentation is not permissible in the e-SANCHIT regime. All stakeholders may therefore, ensure that documents to be provided to the Department in response to a query, and any other document arising from assessment must be accessible online.

5. For all replies to query requiring the presentation of a supporting document, the importer/broker is required to first upload the document on eSANCHIT in his premises and generate an IRN Number. Subsequently, in order to link that uploaded document with the corresponding BE, the Broker must amend the BE, apart from submitting the response to the query. The amendment process involves two stages:

(i) **Initiating the amendment:** This is presently required to be done through the Service Centre, and,

(ii) **Approval of the Amendment:** For adding a supporting document through the amendment route, the workflow involves online approval of the appraising officer.

6. Both the above stages are presently operational and all importer/ customs brokers are accordingly required to follow the above two stage process for uploading additional documents in e-SANCHIT. It is reiterated that hard copies of documents shall not be entertained by Customs, either at the stage of filing of bill of entry or required to be submitted later, pursuant to a query.

7. All trade associations/Chambers of Commerce/ Members of Regional Advisory Committee and Customs Brokers Association are requested to publicize the contents of this Public Notice among their members/ constituents. Difficulties, if any, may be brought to the notice of the undersigned on the email id: commrtkdimp-cusdel@nic.in.

(Rajesh Nandan Srivastava)
Commissioner of Customs

Copy to:

1. The Chief Commissioner of Customs, Delhi Zone.
2. Commissioner of Customs ICD TKD (Export)/ ICD PPG/ ACC Import/ ACC Export/ Audit/ Airport & General
3. All ADC/ JC/ DC/ AC of ICD Tughlakabad (Import)
4. Delhi Customs Clearing Agents Association (dccaa@dccaa.in)
5. Notice Board.
6. PA to Commissioner of Customs (Import), ICD TKD.