



**OFFICE OF THE COMMISSIONER OF CUSTOMS
NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI-400001**

F. No. S/26-Misc-32/2018-19 Appr. Gen(I)

Dated :08.04.2020

DIN: 202004770000004XDAEE

PUBLIC NOTICE NO.24/2020

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 copy of Country of Origin Certificate (COOC), the Trade / Importers have approached for clearance of goods against the photocopy of COOC which they have received electronically from the exporter / supplier overseas. The Trade has requested for not insisting for original COOC 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. 62/2019-20 dated 06.04.2020 which in Para 5 mentions, *"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"*. The CBIC Circular Nos. 17/2020-Cus dated 03.04.2020 and 38/2016-Cus dated 22.08.2016 were kept in view. It was viewed that the situation described in opening Para leads to the circumstance where verification of signature and seal of FTA / PTA on the original COOC is not possible.

3. To facilitate Trade while also safeguarding the interest of Revenue in this unprecedented situation, the following procedure may be adopted. In cases 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 Assessing Group Deputy/ Asstt. Commissioner may allow clearance of goods provisionally on the basis of photocopy of COOC, subject to the conditions mentioned below.

4. For the purpose of provisional assessment, the importer shall submit a Bond or an Undertaking (in lieu of Bond) in case of eligible categories as mentioned in Board Circular No. 17/2020 dated 03.04.2020. As far as security is concerned in addition to the categories of importers motioned at Sl. Nos. 1 and 3 in the Table of para 3 of CBIC

Circular No. 38/2016 dated 22.08.2016, in exercise of the powers conferred under clause 5

(c) of the para 3 of the said Circular, it is provided as follows:-

Sl	Class of Importer	Amount of security (as a percentage of differential duty)
i.	Status Holder under the FTP 2015-20	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.	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	0%
iv.	Institutional importer being actual user importing 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	0%
v.	Other importer importing 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	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 Board Circular No. 17/2020- Cus dated 03.04.2020 is duly replaced with a proper Bond on or before the date specified in the said Circular which is presently mentioned as 07.05.2020. Each Group/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. Difficulty, if any, faced in implementation of this Public Notice may be brought to the notice of the Additional/Joint Commissioner of Customs, Import-I and Import-II,

NCH, Mumbai.

7. Action to be taken in terms of decisions conveyed in this Public Notice should be considered as Standing Order for the purpose of officers.

-Sd/

(MANOJ KUMAR KEDIA)
Commissioner of Customs

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-I, NCH.
2. The Commissioner of Customs, General and Preventive, NCH, Mumbai Zone-I
3. The Commissioner of Customs, Audit, NCH, Mumbai Zone-I
4. The Commissioner of Customs, Export, NCH, Mumbai Zone-I
5. All Additional / Joint Commissioner of Customs, NCH, Mumbai Zone-I
6. The Additional/Joint Commissioner of Customs, ICD Mulund
7. The Deputy/Assistant Commissioner of Customs, ICD Mulund
8. All Deputy / Assistant Commissioner of Customs, NCH, Mumbai Zone-I
9. All Sections / Groups of New Custom House, Mumbai Zone-I
10. All Trade Members, All Custom Brokers, Importers and Exporters
11. Representative of CFSAI / BCBA / FIEO / Members of PTFC and circulation among their members and other importers for information.
12. AC/DC, EDI for uploading on NCH website immediately.
13. Office Copy