



सीमा शुल्क आयुक्त का कार्यालय
नव सीमा शुल्क गृह, पणबूर, मंगलूर-१०
OFFICE OF COMMISSIONER OF CUSTOMS
NEW CUSTOM HOUSE, PANAMBUR, MANGALORE 575 010.

F.No.S-12 / 01 /2009-Apprg.

Dated: 13.01.2009

PUBLIC NOTICE NO. 01 /2009

Sub : Procedure for payment of Customs Duties by debit in DEPB scrips and reward scheme scrips for imports under EPCG Scheme w.e.f. 01.01.09 as per FTP Para 4.3.1 and HBP Para 3.23.9 under the Indian Customs EDI System ...reg.



1. The trade & all concerned are hereby informed that in terms of para 4.3.1 of Foreign Trade Policy 2008-09, DEPB scrips can be utilized for payment of duty against imports under EPCG scheme w.e.f. 01.01.09. Further in terms of Para 3.23.9 of Hand Book of Procedures 2008-09, duty credit scrips issued under Chapter 3 of FTP can also be utilized for payment of duty against imports under EPCG scheme w.e.f. 01.01.09. To implement these provisions, certain changes have been made in the existing work flow in ICES / Imp.

2. **Existing Procedure for payment of duty against imports under EPCG Scheme on the ICES:**

- (a) After the assessment is completed, ICES sends a challan message electronically to the designated bank. Simultaneously a printout of the TR-6 Challan (in 4 copies) is generated by the ICES for the importer/CHA along with the assessed copy of the Bill of Entry. For ICEGATE users, the challans message is also communicated through ICEGATE by e-mail. The challans information is also made available at ICEGATE to enable the users to make e-payment of duty.
- (b) The importer / CHA physically present all the four copies of the TR-6 challan at the designated bank along with the monetary instruments (Cash, demand draft, pay order, instruction of debit of bank account at the designated bank etc) for payment of duty.
- (c) The bank enters the parti...

- (e) The stamped challans are then presented, along with other documents for registration of goods for examination.
- (f) Facility of e-payment of duty is also available through ICEGATE (www.icegate.gov.in)

3. Procedure after implementation of software patch for payment of duty from DEPB / duty credit scrips against imports under EPCG scheme on the ICES:

- (a) After the assessment is completed, ICES would send a challan message electronically to the designated bank. Simultaneously a printout of the TR-6 Challan (in 4 copies) is generated by the ICES for the importer/CHA along with the assessed copy of the Bill of Entry. For ICEGATE users, the challan message is also communicated through ICEGATE by e-mail or for e-payment.
- (b) The challans would be generated for duty on all items (EPCG as well as non EPCG) in the Bill of Entry. The importer / CHA would have the following options:
 - (i) To pay at bank or through e-payment facility available through ICEGATE (www.icegate.gov.in).
 - (ii) To approach the Appraising Officer for debit of duty assessed on EPCG items in full or in part, from DEPB / duty credit scrips. In all such cases the importer/CHA would provide a written request to the Appraising Officer including the relevant details as per **Annexure-A** to this Public Notice. However, this option will be available only with interest free period in terms of Section 47(2) of the Customs Act, 1962 i.e. not exceeding five days excluding holidays.
- (c) If option (ii) is exercised, then system would display the duty assessed on EPCG items to the Appraising Officer for debit from DEPB / duty credit scrips. Only those duties would be displayed for debit, for which payment is otherwise permitted from DEPB / duty credit scrips.
- (d) In case of debit of entire duty of Bill of Entry from DEPB / duty credit scrips, Bill of Entry would move for registration of goods, prior to Customs Examination. The importer / CHA can obtain a revised print of Bill of Entry from Service Centre which would contain details of the duty debit made from Scrips.
- (e) In case only part of the duty of Bill of Entry is to be debited from DEPB / duty credit scrips, System would generate duty challan with the same challan number for the balance amount for payment through bank. The challan information is also made available at ICEGATE to enable the users to make e-payment of duty. The

4. The above procedure will be operational at NCH, Mangalore from the date of issue of this Public Notice.
5. Difficulties, if any, faced by the trade may be brought to the notice of the undersigned.
6. Hindi Version follows.


[R.S.SIDHU]
COMMISSIONER

Encl: Annexure-A

Copy submitted to:

1. The Chief Commissioner of Customs, Bangalore Zone, Bangalore.

Copy to:

1. The Joint Commissioner of Customs, (Apprg./Prev), NCH, Mangalore.
2. The Assistant Commissioner of Customs (Apprg./Audit/Karwar/Docks)
3. The Superintendent of Customs (All) NCH, Mangalore.
4. Notice Board/Guard File.