



केन्द्रिय उत्पाद शुल्क, सीमा शुल्क तथा सेवाकर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX
एन 5 टाऊन सेंटर, सिडको, औरंगाबाद 431 030
N-5: TOWN CENTRE: CIDCO: AURANGABAD - 431 030

F.No. ICD/WLJ/100/VIL/EX-BOND/12
Date: 12.08.2013

Public Notice No. 01/2013
(01/ICD/2013)

Sub : Processing of Bills of Entry under ICES 1.5 for Public & Private Warehouses relating to EX-Bond Bills of Entry – reg.

Following the introduction of new module in ICES 1.5 and for compliance of Notification No.83/2012 Customs (N.T.) dated 17.09.2012 for clearance of imported goods from Chitegaon Public / Private Bonded Warehouses, it is hereby informed that the EX-Bond Bills of Entry will be processed under EDI system from 01.09.2013.

2) EX-BOND Bill of Entry

This procedure will apply only to those Ex-bond Bills of entry in respect of which the related warehouse Bill of entry has been processed under ICES 1.5 at Inland Container Depot, Waluj.

Sl.no. '5' Type of Bill of Entry

(H) Home Consumption

(W) Warehousing

(X) Ex-bond: Warehouse B/E No. _____ Dt. _____

Warehouse Code

(Warehouse Code consists of 5 digit location code 3 digit Sl.No. of warehouse i.e. INNSA001. If no code is assigned 'other' to be used as code)

List of codes of the existing warehouses at Chitegaon is enclosed as Annexure - A. When a new warehouse is opened, the code for the same will be notified separately.

3) INVOICE PARTICULARS

For EX-bond B/E

Invoice S .No	
Warehouse B/E	

Item of Import intended to be Ex-bonded

Item S.No. in Invoice				Quantity for Ex-Bonding												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

On out of charge of a Warehouse B/E, the system will create a ledger of quantity in respect of all the items included in the WH B/E. Normal procedure for filing Ex-Bond B/E to be followed as per requirements in ICES 1.5. The Importer should also ensure that all the details including invoice Sl. No., item Sl. No. and quantity of the goods under ex-bonding are correct. The checklist after corrections, if any, will be returned to the service center operator for submission of Ex-bond B/E. On submission, the system will generate B/E No.

4) Assessment

The B/E will be allocated by the system to the Assessing Group on the basis of same parameters as are applicable to all other types of Bs/E. Assessment will also be made by the officers in the same manner as in the case of any other type of Bs/E. Where a Warehouse B/E has been assessed provisionally, the Ex-bond B/E will also be assessed provisionally and no separate PD bond will be required. However, in case of availing of exemption requiring bond, it would need to be debited as in the case of any Home Consumption B/E.

5) Printing of assessed B/E and duty paying challan

After the designated group has assessed the B/E, the assessed copy of the B/E and duty paying challan will be available for printing at service center and the Importers/ CHAs should obtain the same from the service center operator or on RES package.

6) Payment of duty

Duty will be paid at the designated bank / e-payment against a challan of Ex-bond B/E in the same manner as in the case of a Home consumption B/E.

7) Order of clearance of goods under EX-Bond Bill of Entry

After payment of duty and completing any other requirement of debiting of bond, license etc. **the assessed Ex-bond B/E along with all other documents should be presented to the Superintendent of Customs (Bond), Waluj authorized to give Out of Charge of the Ex-bond B/E** in the system who shall verify that: -

- i) The particulars in the Ex-bond B/E correspond to the Bond Register maintained in the system at ICD Waluj.
- ii) The goods are being cleared within the valid period of warehousing of the goods as well as warehouse bond of the Custodian and payment of interest, if any on the Warehoused goods as chargeable under section 47(2) and/or any charges including fine/penalty payable as provided under Chapter IX of the Customs Act, 1962 have been paid;
- iii) The rate of duty has not undergone any change after assessment but before out of charge. In case any change has taken place after assessment in the tariff or exemption structure having bearing on assessment the B/E will be referred to the concerned Assessing Group for re-confirming correctness of assessment. The Assessing Group will re-assess the B/E, if so required. The system after re-assessment will generate duty challan for differential amount, which will be printed at the service center, and duty will be paid at the designated bank.

After satisfying the requirements relating to clearance of **the goods, the Supdt. of Customs (Bond), ICD Waluj will give out of charge on the system.** After out of charge, the system will generate two copies of Ex-bond B/E. One copy will be for the Importer and the other copy will be for

the Bond Section. No ex-change control copy will be generated for EX-bond B/E. The system will also generate three copies of Order of Clearance (O/C), which will be printed out along with copies of Ex-Bond B/E. The Bond Section will retain first copy of the O/C, the Supdt. In-charge the Warehouse will retain second copy and the third copy will be for the custodian of the warehouse. **The Superintendent in-charge of the warehouse at Chitegaon, who would allow physical clearance of the goods, will endorse on the hard copies of the O/C,** item serial numbers and number of packages to be cleared against the respective Ex-Bond B/E and will put his signature with his office seal on the 2nd and 3rd copies of O/C (except ICD, Waluj copy) and also on the copies of the Ex-Bond B/E.

8. The Range Superintendent and Inspectors of Paithan-I Range are designated as Superintendent in-charge of Chitegaon warehouses and Bond Officers of the warehouses respectively, who shall work under the supervision of Assistant Commissioner, ICD Waluj to that extent. The consignment of which part clearances have taken place before this Public Notice may be cleared for home consumption as per the previous practice.

9. Any difficulties faced in the implementation of the Public Notice may be brought to the notice of the Additional Commissioner /Assistant Commissioner In-charge of ICD. For system related problems, the trade may approach System Manager, Aurangabad.

Sd/-

(Kumar Santosh)
Commissioner