

F. No. 15021/10/2020- ICD (CBEC)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
International Customs Division

Room No. 49, North Block, New Delhi -110001

Dated: 04 May, 2020

To

The Principal Chief Commissioner / Chief Commissioner of Customs,
Ahmedabad/Bengaluru/Delhi/Kolkata/Mumbai-I/Mumbai-II/Mumbai-III Zone.
The Principal Chief Commissioner / Chief Commissioner of Customs (Preventive),
Delhi/Patna/Tiruchirapalli.
The Principal Chief Commissioner / Chief Commissioner of Central Goods and Service Tax,
Bhopal/Bhubaneshwar/Guwahati/Hyderabad/
Meerut/Nagpur/Pune/Thiruvananthapuram/Visakhapatnam.

Madam / Sir,

Subject: Provisional Clearance of Goods under India's Trade Agreements - regarding

Kind reference is drawn to Circular 18/2020-Customs, dated 11.04.2020, which provides an option to clear goods under preferential tariff claim, in terms of section 18 of the Customs Act, 1962, where a Certificate of Origin (CoO) is not available at the time of filing customs documents.

2. This measure has been taken, keeping in view the restrictions imposed globally, which may lead to a situation wherein an exporter is unable to communicate original CoO to the importer or submits a CoO which is not as per the prescribed format (digitally signed/unsigned).
3. Board has also issued necessary guidelines vide Circular 38/2016-Customs, dated 22.08.2016, prescribing the manner and amount of security based upon class of importer and nature of import. The Circular covers FTAs/PTAs imports under three categories at S.no 5(a), 5(b) and 5(c).
4. In this regard, it is informed that where original hard copy of CoO has not been submitted or only digitally signed copy or unsigned copy of CoO is submitted, same may be treated at par with category as listed at serial no. 5(c) of the Circular 38/2016-Customs, provided that the matter is not covered under 5(a), wherein there is reasonable belief that it involves mis-declaration of origin/value addition.
5. It is requested that the officers under your charge be directed to follow these guidelines while implementing Circular 18/2020-Customs.

Yours faithfully


(Mandeep Sangha)

Joint Commissioner (Customs)