

Export import documentation assignment



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Flying King Exports and Imports Company was incorporated by Abdul Samad B which is located in Kollam, Kerala and from then onwards a never-ending journey started to reach, satisfy and keep long lasting relationship with old as well as new clients.

This is not just for business purpose but also to gain confidence in the clients. Client satisfaction and confidence gives them self-motivation, to keep on improving and performing better and better, which ultimate leads to excellence. OBJECTIVE The basic objective of developing business both In India and overseas by maintaining the quality of the products, ensuring price competitiveness and enhancing service standards still remain the same. To all the company members the highest standard service is as important now as they were when the business was incorporated.

Quality Policy / Procedures Flying King Business Group aims to achieve and sustain excellence in all their activities. They are committed to total customer satisfaction by providing products and services, which meet or exceed the customer's expectation. Modernization, stress on Technological innovation and training of employees at all levels shall be continuous process. A motivated workforce with a sense of pride in the organization shall lead to towards total quality.

They believe in principle which guides it for the continuous development of its products and services. It also aims at making committed efforts to achieve Total Quality Management to offer maximum satisfaction to customers. Aim / Vision / Mission Flying King Business Group is set to deliver top quality and comprehensive rates for all the products of export and

endeavor to reach the top notch of quality maintenance, top quality product and liberation. PRODUCTS AND SERVICES Food products:

Frozen fish, frozen meat and chicken(in all categories) Dry fruits , cocoa, basamati rice, coconut oil General products: Rubber Articles of wood & timber Major businesses-metal scraps & ores Railway line scraping & recycling Abandon ships(ship breaking & demolition) scraps & recycling Aluminum scraps & ore (bauxite) extraction and recycling Copper scraps & ore (chalcocite) extraction and recycling Iron scraps & ore extraction and recycling Steel and steel articles extraction and recycling

Tin , zinc, nickel-articles scraps & recycling EXPORT AND IMPORT

PROCEDURES Export Procedure Here the company acts as both types of exporter – merchant exporters who buy goods from the market or from manufacturers and sell them to foreign buyers and a manufacturer exporter who manufactures the goods he exports. Once the company receives an export order it will be processed and a contract that lists item specifications, payment conditions, marketing requirements, arbitration, shipping and insurance will be drawn out.

Like any other exporting company, this company can also face risks such as credit risk, currency risk, carriage risk and country risk which can be countered through steps like insisting upon an irrevocable letter of credit from the overseas buyer and taking out a marine insurance policy. All exporters have to register with a regional licensing authority that provides them with an Import Export Code (IEC) number. To get benefits and concessions under the export-import policy, exporters should register with

an appropriate export promotion agency by obtaining a registration-cum-membership certificate.

Goods that are exported are eligible for exemption from both Sales Tax and Central Sales Tax. For this purpose they have registered with the Sales Tax Authority of Kerala. Agricultural products go through quality control and pre-shipment inspections before export. Under the Export (Quality Control and Inspection) Act, 1963 (External website that opens in a new window), about 1, 000 commodities under the major groups of food and agriculture, fishery, minerals, organic and inorganic chemicals, rubber products, jute products and coir are subject to compulsory pre-shipment inspection.

However, products that have an ISI Certification Mark (External website that opens in a new window) or Agmark (External website that opens in a new window) do not need to be inspected by any agency. All goods have been labeled, packaged, packed and marked before export addition and re-exportation. Import Procedure Imports to India are governed by the foreign trade (development and regulation) act 1992 (external website that opens in a new window). Under this act, imports of all goods are free except for the items regulated by the policy or any other law in force.

The present, foreign trade arrangements for different commodities are stated in the Exim policy of 2004-2009 (external website that opens in a new window). This policy is announced once every five years with annual supplements coming out every year. It is also known as the foreign trade policy or export import policy. Items on the ‘ prohibited’ list like tallow, fat or oils of any animal origin, animal rennet and wild animals including their parts

and products and ivory cannot be imported. For import of items that appear in the 'restricted' list you need secure an import license.

Imports of items that are enumerated in the canalized list of items are permitted to be imported through canalizing agencies. All other products can be freely imported. Registration with a regional licensing authority is a precondition for the import of goods. Customs officials will not permit clearance of goods unless the importer gets an import export code (IEC) number from the regional licensing authority. Procedure for Clearance of Imported and ExportED Goods i. import 1. Bill of entry – cargo declaration:

Goods imported in a vessel/aircraft attract customs duty and unless these are not meant for customs clearance at the port/airport of arrival by particular vessel/aircraft and are intended for transit by the same vessel/aircraft or transshipment to another customs station or to any place outside India, detailed customs clearance formalities of the landed goods have to be followed by the importers. In regard to the transit goods, so long as these are mentioned in import report/igm for transit to any place outside India, customs allows transit without payment of duty.

Similarly for goods brought in by particular vessel aircraft for transshipment to another customs station detailed customs clearance formalities at the port/airport of landing are not prescribed and simple transshipment procedure has to be followed by the carrier and the concerned agencies. The customs clearance formalities have to be complied with by the importer after arrival of the goods at the other customs station. There could also be cases of transshipment of the goods after unloading to a port outside India. Here

also simpler procedure for transshipment has been prescribed by regulations, and no duty is required to be paid. Sections 52 to 56 of the customs are relevant in this regard). 2. For other goods, which are offloaded importers, have the option to clear the goods for home consumption after payment of the duties leviable or to clear them for warehousing without immediate discharge of the duties leviable in terms of the warehousing provisions built in the customs act. Every importer is required to file in terms of the section 46 an entry (which is called bill of entry) for home consumption or warehousing in the form, as prescribed by regulations. 3.

If the goods are cleared through the EDI system no formal bill of entry is filed as it is generated in the computer system, but the importer is required to file a cargo declaration having prescribed particulars required for processing of the entry for customs clearance. 4. The bill of entry, where filed, is to be submitted in set, different copies meant for different purposes and also given different colour scheme, and on the body of the bill of entry the purpose for which it will be used is generally mentioned in the non-EDI declaration. . The importer clearing the goods for domestic consumption has to file bill of entry in four copies; original and duplicate are meant for customs, third copy for the importer and the fourth copy is meant for the bank for making remittances. 6. In the non-EDI system along with the bill of entry filed by the importer or his representative the following documents are also generally required: – signed invoice packing list bill of lading or delivery order/airway bill GATT declaration form duly filled in

Importers/cha's declaration license wherever necessary letter of credit/bank draft/wherever necessary insurance document import license industrial

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license, if required test report in case of chemicals adhoc exemption order deec book/depb in original catalogue, technical write up, literature in case of machineries, spares or chemicals as may be applicable separately split up value of spares, components machineries certificate of origin, if preferential rate of duty is claimed no commission declaration 7.

While filing the bill of entry and giving various particulars as prescribed therein the correctness of the information given has also to be certified by the importer in the form a declaration at the foot of the bill of entry and any mis-declaration/incorrect declaration has legal consequences, and due precautions should be taken by importer while signing these declarations. 8. Under the EDI system, the importer does not submit documents as such for assessment but submits declarations in electronic format containing all the relevant information to the service center.

A signed paper copy of the declaration is taken by the service center operator for non-repudiability of the declaration. A checklist is generated for verification of data by the importer/cha. After verification, the data is submitted to the system by the service center operator and system then generates A, B/E number, which is endorsed on the printed checklist and returned to the importer/cha. No original documents are taken at this stage. Original documents are taken at the time of examination.

The importer/cha also needs to sign on the final document after customs clearance. 9. The first stage for processing a bill of entry is what is termed the noting of the bill of entry, vis-a-vis, the igm filed by the carrier. In the non-EDI system the importer has to get the bill of entry noted in the

concerned unit which checks the consignment sought to be cleared having been manifested in the particular vessel and a bill of entry number is generated and indicated on all copies. After noting the bill of entry gets sent to the appraising section of the custom house for assessment functions, payment of duty etc. in the EDI system, the steamer agents get the manifest filed through EDI or by using the service center of the custom house and the noting aspect is checked by the system itself – which also generates bill of entry number. 10. After noting/registration of the bill of entry, it is forwarded manually or electronically to the concerned appraising group in the custom house dealing with the commodity sought to be cleared.

Appraising wing of the custom house has a number of groups dealing with earmarked commodities falling under different chapter headings of the customs tariff and they take up further scrutiny for assessment, import permissibility etc. angle. Assessment: 11. The basic function of the assessing officer in the appraising groups is to determine the duty liability taking due note of any exemptions or benefits claimed under different export promotion schemes.

They have also to check whether there are any restrictions or prohibitions on the goods imported and if they require any permission/license/permit etc. and if so whether these are forthcoming. Assessment of duty essentially involves proper classification of the goods imported in the customs tariff having due regard to the rules of interpretations, chapter and sections notes etc. , and determining the duty liability. It also involves correct determination of value where the goods are assessable on ad valorem basis. The assessing officer has to take note of the invoice and other declarations submitted along <https://assignbuster.com/export-import-documentation-assignment/>

with the bill of entry to support the valuation claim, and adjudge whether the transaction value method and the invoice value claimed for the basis of assessment is acceptable, or value needs to be redetermined having due regard to the provisions of section 14 and the valuation rules issued thereunder, the case law and various instructions on the subject.

He also takes note of the contemporaneous values and other information on valuation available with the custom house. 12. Where the appraising officer is not very clear about the description of the goods from the document or as some doubts about the proper classification, which may be possible only to determine after detailed examination of the nature of the goods or testing of its samples, he may give an examination order in advance of finalization of assessment including order for drawing of representative sample. This is done generally on the reverse of the original copy of the bill of entry which is presented by the authorized agent of the importer to the appraising staff posted in the docks/air cargo complexes where the goods are got examined in the presence of the importer's representative. 13. On receipt of the examination report the appraising officers in the group assesses the bill of entry. He indicates the final classification and valuation in the bill of entry indicating separately the various duties such as basic, countervailing, anti-dumping, safeguard duties etc. that may be leviable. Thereafter the bill of entry goes to assistant commissioner/deputy commissioner for confirmation depending upon certain value limits and sent to copyist who calculates the duty amount taking into account the rate of exchange at the relevant date as provided under section 14 of the customs act. 14. After the assessment and calculation of the duty liability the importer's representative has to

deposit the duty calculated with the treasury or the nominated banks, where after he can go and seek delivery of the goods from the custodians. 15.

Where the goods have already been examined for finalization of classification or valuation no further examination/checking by the dock appraising staff is required at the time of giving delivery and the goods can be taken delivery after taking appropriate orders and payment of dues to the custodians, if any. 16. In most cases, the appraising officer assesses the goods on the basis of information and details furnished to the importer in the bill of entry, invoice and other related documents including catalogue, write-up etc. he also determines whether the goods are permissible for import or there are any restriction/prohibition. He may allow payment of duty and delivery of the goods on what is called second check/appraising basis in case there are no restriction/prohibition. In this method, the duties as determined and calculated are paid in the custom house and appropriate order is given on the reverse of the duplicate copy of the bill of entry and the importer or his agent after paying the duty submits the goods for examination in the import sheds in the docks etc. , to the examining staff. If the goods are found to be as declared and no other discrepancies/mis-declarations etc. are detected, the importer or his agent can clear the goods after the shed appraiser gives out of charge order. 17. Wherever the importer is not satisfied with the classification, rate of duty or valuation as may be determined by the appraising officer, he can seek an assessment order. An appeal against the assessment order can be made to appropriate appellate authority within the time limits and in the manner prescribed. EDI assessment: 18. In the EDI system of handling of the documents/declarations

for taking import clearances as mentioned earlier the cargo declaration is transferred to the assessing officer in the groups electronically. 9. The assessing officer processes the cargo declaration on screen with regard to all the parameters as given above for manual process. However in EDI system, all the calculations are done by the system itself. In addition, the system also supplies useful information for calculation of duty, for example, when a particular exemption notification is accepted, the system itself gives the extent of exemption under that notification and calculates the duty accordingly. Similarly, it automatically applies relevant rate of exchange in force while calculating.

Thus no copyist is required in EDI system. If assessing officer needs any clarification from the importer, he may raise a query. The query is printed at the service center and the party replies to the query through the service center. 20. After assessment, a copy of the assessed bill of entry is printed in the service center. Under EDI, documents are normally examined at the time of examination of the goods. Final bill of entry is printed after 'out of charge' is given by the custom officer. 21. In EDI system, in certain cases, the facility of system appraisal is available.

Under this process, the declaration of importer is taken as correct and the system itself calculates duty which is paid by the importer. In such case, no assessing officer is involved. 22. Also, a facility of tele-enquiry is provided in certain major customs stations through which the status of documents filed through EDI systems could be ascertained through the telephone. If nay query is raised, the same may be got printed through fax in the office of importer/exporter/cha. Examination of goods 23. All imported goods are <https://assignbuster.com/export-import-documentation-assignment/>

required to be examined for verification of correctness of description given in the bill of entry.

However, a part of the consignment is selected on random selection basis and is examined. In case the importer does not have complete information with him at the time of import, he may request for examination of the goods before assessing the duty liability or, if the customs appraiser/assistant commissioner feels the goods are required to be examined before assessment, the goods are examined prior to assessment. This is called first appraisement. The importer has to request for first check examination at the time of filing the bill of entry or at data entry stage.

The reason for seeking first appraisement is also required to be given. On original copy of the bill of entry, the customs appraiser records the examination order and returns the bill of entry to the importer/cha with the direction for examination, which is to take it to the import shed for examination of the goods in the shed. Shed appraiser/dock examiner examines the goods as per examination order and records his findings. In case group has called for samples, he forwards sealed samples to the group. The importer is to bring back the said bill of entry to the assessing officer for assessing the duty.

Appraiser assesses the bill of entry. It is countersigned by assistant/deputy commissioner if the value is more than Rs. 1 lakh. 24. The goods can also be examined subsequent to assessment and payment of duty. This is called second appraisement. Most of the consignments are cleared on second appraisement basis. It is to be noted that whole of the consignment is not

examined. Only those packages which are selected on random selection basis are examined in the shed. 25. Under the EDI system, the bill of entry, after assessment by the group or first appraisal, as the case may be, need to be presented at the counter for registration for examination in the import shed. A declaration for correctness of entries and genuineness of the original documents needs to be made at this stage. After registration, the B/E is passed on to the shed appraiser for examination of the goods. Along with the B/E, the cha is to present all the necessary documents. after completing examination of the goods, the shed appraiser enters the report in system and transfers first appraisal b/e to the group and gives 'out of charge' in case of already assessed bs/e. thereupon, the system prints bill of entry and order of clearance (in triplicate).

All these copies carry the examination report, order of clearance number and name of shed appraiser. The two copies each of B/E and the order are to be returned to the cha/importer, after the appraiser signs them. One copy of the order is attached to the customs copy of B/E and retained by the shed appraiser. green channel facility: 26. Some major importers have been given the green channel clearance facility. It means clearance of goods is done without routine examination of the goods. They have to make a declaration in the declaration form at the time of filing of bill of entry.

The appraisal is done as per normal procedure except that there would be no physical examination of the goods. Only marks and number are to be checked in such cases. However, in rare cases, if there are specific doubts regarding description or quantity of the goods, physical examination may be ordered by the senior officers/investigation wing. execution of bonds: 27.

Wherever necessary, for availing duty free assessment or concessional assessment under different schemes and notifications, execution of end use bonds with bank guarantee or other surety is required to be furnished.

These have to be executed in prescribed forms before the assessing appraiser. Payment of duty: 28. The duty can be paid in the designated banks or through tr-6 Challans. Different custom houses have authorized different banks for payment of duty. It is necessary to check the name of the bank and the branch before depositing the duty. Bank endorses the payment particulars in Challans which is submitted to the customs. amendment of bill of entry: 29. Whenever mistakes are noticed after submission of documents, amendments to the bill of entry is carried out with the approval of deputy/assistant commissioner.

The request for amendment may be submitted with the supporting documents. For example, if the amendment of container number is required, a letter from shipping agent is required. Amendment in document may be permitted after the goods have been given out of charge i. e. goods have been cleared on sufficient proof being shown to the deputy/assistant commissioner. prior entry for bill of entry: 30. For faster clearance of the goods, provision has been made in section 46 of the act, to allow filing of bill of entry prior to arrival of goods.

This bill of entry is valid if vessel/aircraft carrying the goods arrive within 30days from the date of presentation of bill of entry. 31. The importer is to file 5 copies of the bill of entry and the fifth copy is called advance noting copy. The importer has to declare that the vessel/aircraft is due within 30

days and they have to present the bill of entry for final noting as soon as the igm is filed. Advance noting is available to all imports except for into bond bill of entry and also during the special period. mother vessel/feeder vessel:

2. Often in case of goods coming by container ships they are transferred at an intermediate port (like Ceylon) from mother vessel to smaller vessels called feeder vessels. At the time of filing of advance noting B/E, the importer does not know as to which vessel will finally bring the goods to Indian port. In such cases, the name of mother vessel may be filled in on the basis of the bill of lading. On arrival of the feeder vessel, the bill of entry may be amended to mention names of both mother vessel and feeder vessel specialized schemes. 33.

The import of goods is made under specialized schemes like deec or eou etc. the importer in such cases is required to execute bonds with the customs authorities for fulfillment of conditions of respective notifications. If the importer fails to fulfill the conditions, he has to pay the duty leviable on those goods. The amount of bond would be equal to the amount of duty leviable on the imported goods. The bank guarantee is also required along with the bond. However, the amount of bank guarantee depends upon the status of the importer like super star trading house/trading house etc. ill of entry for bond/warehousing: 34. A separate form of bill of entry is used for clearance of goods for warehousing. All documents as required to be attached with a bill of entry for home consumption are also required to be filed with bill of entry for warehousing. The bill of entry is assessed in the same manner and duty payable is determined. However, since duty is not required to be paid at the time of warehousing of the goods, the purpose of

assessing the goods at this stage is to secure the duty in case the goods do not reach the warehouse.

The duty is paid at the time of ex-bond clearance of goods for which an ex-bond bill of entry is filed. The rate of duty applicable to imported goods cleared from a warehouse is the rate in-force on the date on which the goods are actually removed from the warehouse. (references: bill of entry (forms) regulations, 1976, ata carnet (form bill of entry and shipping bill) regulations, 1990, uncleared goods (bill of entry) regulation, 1972, , cbec circulars no. 22/97, dated 4/7/1997, 63/97, dated 21/11/1997). ii. export:

For clearance of export goods, the export or his agents have to undertake the following formalities: (a) Registration: 35. The exporters have to obtain pan based business identification number (bin) from the directorate general of foreign trade prior to filing of shipping bill for clearance of export goods. Under the EDI system, pan based bin is received by the customs system from the dgft online. The exporters are also required to register authorized foreign exchange dealer code (through which export proceeds are expected to be realized) and open a current account in the designated bank for credit of any drawback incentive. 6. Whenever a new airline, shipping line, steamer agent, port or airport comes into operation, they are required to be registered into the customs system. Whenever, electronic processing of shipping bill etc. is held up on account of non-registration of these entities, the same is to be brought to the notice of assistant/deputy commissioner in-charge of EDI system for registering the new entity in the system. (b) Registration in the case of export under export promotion schemes: 37.

All the exporters intending to export under the export promotion scheme need to get their licenses/deec book etc. registered at the customs station. For such registration, original documents are required. (c) Processing of shipping bill-non-EDI: 38. Under manual system, shipping bills or, as the case may be, bills of export are required to be filed in format as prescribed in the shipping bill and bill of export (form) regulations, 1991. The bills of export are being used if clearance of export goods is taken at the land customs stations.

Different forms of shipping bill/bill of export have been prescribed for export of duty free goods, export of dutiable goods and export under drawback etc. 39. Shipping bills are required to be filed along with all original documents such as invoice, ar-4, packing list etc. the assessing officer in the export department checks the value of the goods, classification under drawback schedule in case of drawback shipping bills, rate of duty/cess where applicable, exportability of goods under Exim policy and other laws enforce. The deec/depb shipping bills are processed in the deec group.

In case of deec shipping bills, the assessing officer verifies that the description of the goods declared in the shipping bill and invoice match with the description of the resultant product as given in the deec book. If the assessing officer has any doubts regarding value, description of goods, he may call for samples of the goods from the docks. He may also call for any other information required by him for processing of shipping bill. He may assess the shipping bill after visual inspection of the sample or may send it for test and pass the shipping bill provisionally. 40.

Once, the shipping bill is passed by the export department, the exporter or his agents present the goods to the shed appraiser (export) in docks for examination. The shed appraiser may mark the document to a custom officer (usually an examiner) for examining the goods. The examination is carried out under the supervision of the shed appraiser (export). If the description and other particulars of the goods are found to be as declared, the shed appraiser gives a 'let export' order, after which the exporter may contact the preventive superintendent for supervising the loading of goods on to the vessel. 1. In case the examining staff in the docks finds some discrepancy in the goods, they may mark the shipping bill back to export department/deec group with their observations as well as sample of goods, if needed. The export department re-considers the case and decide whether export can be allowed, or amendment in description, value etc. is required before export and whether any other action is required to be taken under the customs act, 1962 for mis-declaration of description of value etc. (D) processing of shipping bill-edi: 42.

Under EDI system, declarations in prescribed format are to be filed through the service centers of customs. A checklist is generated for verification of data by the exporter/cha. After verification, the data is submitted to the system by the service center operator and the system generates a shipping bill number, which is endorsed on the printed checklist and returned to the exporter/cha. For export items which are subject to export cess, the tr-6 Challans for cess is printed and given by the service center to the exporter/cha immediately after submission of shipping bill.

The cess can be paid on the strength of the Challans at the designated bank. No copy of shipping bill is made available to exporter/cha at this stage. (e) octroi procedure, quota allocation and other certification for export goods: 43. The quota allocation label is required to be pasted on the export invoice. The allocation number of aepc is to be entered in the system at the time of shipping bill entry. The quota certification of export invoice needs to be submitted to customs along-with other original documents at the time of examination of the export cargo.

For determining the validity date of the quota, the relevant date needs to be the date on which the full consignment is presented to the customs for examination and duly recorded in the computer system. In EDI system at Delhi air cargo, the quota information is automatically verified from the aepc/texprocil system. 44. Since the shipping bill is generated only after the ‘let export order’ is given by customs, the exporter may make use of export invoice or such other document as required by the octroi authorities for the purpose of octroi exemption (f) arrival of goods at docks: 5. The goods brought for the purpose of examination and subsequent ‘let export’ is allowed entry to the dock on the strength of the checklist and other declarations filed by the exporter in the service center. The port authorities have to endorse the quantity of goods actually received on the reverse of the check list. (g) system appraisal of shipping bills: 46. In many cases the shipping bill is processed by the system on the basis of declarations made by the exporters without any human intervention.

In other cases where the shipping bill is processed on screen by the customs officer, he may call for the samples, if required for confirming the declared

value or for checking classification under the drawback schedule. He may also give any special instructions for examination of goods, if felt necessary.

(h) status of shipping bill: 47. The exporter/cha can check up with the query counter at the service center whether the shipping bill submitted by them in the system has been cleared or not, before the goods are brought into the docks for examination and export.

In case any query is raised, the same is required to be replied through the service center or in case of Chas having EDI connectivity through their respective terminals. The customs officer may pass the shipping bill after all the queries have been satisfactorily replied to. (i) customs examination of export cargo: 48. After the receipt of the goods in the dock, the exporter/cha may contact the customs officer designated for the purpose present the check list with the endorsement of port authority and other declarations as aforesaid along with all original documents such as, invoice and packing list, ar-4, etc. customs officer may verify the quantity of the goods actually received and enter into the system and thereafter mark the electronic shipping bill and also hand over all original documents to the dock appraiser of the dock who may assign a customs officer for the examination and intimate the officers' name and the packages to be examined, if any, on the check list and return it to the exporter or his agent. 49. The customs officer may inspect/examine the shipment along with the dock appraiser. the customs officer enters the examination report in the system. e then marks the electronic bill along with all original documents and checklist to the dock appraiser. if the dock appraiser is satisfied that the particulars entered in the system conform to the description given in the original documents and as

seen in the physical examination, he may proceed to allow “let export” for the shipment and inform the exporter or his agent. (j) variation between the declaration & physical examination: 50. The check list and the declaration along with all original documents is retained by the appraiser concerned.

In case of any variation between the declaration in the shipping bill and physical documents/examination report, the appraiser may mark the electronic shipping bill to the assistant commissioner/deputy commissioner of customs (exports). He may also forward the physical documents to assistant commissioner/deputy commissioner of customs (exports) and instruct the exporter or his agent to meet the assistant commissioner/deputy commissioner of customs (exports) for settlement of dispute. In case the exporter agrees with the views of the department, the shipping bill needs to be processed accordingly.

Where, however, the exporter disputes the view of the department principles of natural justice is required to be followed before finalization of the issue.

(k) stuffing / loading of goods in containers 51. The exporter or his agent should hand over the exporter copy of the shipping bill duly signed by the appraiser permitting “let export” to the steamer agent who may then approach the proper officer (preventive officer) for allowing the shipment. In case of container cargo the stuffing of container at dock is done under preventive supervision. Loading of both containerized and bulk cargo is done under preventive supervision.

The customs preventive superintendent (docks) may enter the particulars of packages actually stuffed in to the container; the bottle seal number

particulars of loading of cargo container on board into the system and endorse these details on the exporter copy of the shipping bill presented to him by the steamer agent. If there is a difference in the quantity/number of packages stuffed in the containers/goods loaded on vessel the superintendent (docks) may put a remark on the shipping bill in the system and that shipping bill requires amendment or changed quantity.

Such shipping bill also may not be taken up for the purpose of sanction of drawback/deec logging, till the shipping bill is suitably amended for the changed quantity. The customs preventive officer supervising the loading of container and general cargo in to the vessel may give “ shipped on board” endorsement on the exporter’s copy of the shipping bill. (I) drawal of samples: 52. Where the appraiser dock (export) orders for samples to be drawn and tested, the customs officer may proceed to draw two samples from the consignment and enter the particulars thereof along with details of the testing agency in the ices/e system.

There is no separate register for recording dates of samples drawn. Three copies of the test memo are prepared by the customs officer and are signed by the customs officer and appraising officer on behalf of customs and the exporter or his agent. The disposals of the three copies of the test memo are as follows: – Original – to be sent along with the sample to the test agency. Duplicate – customs copy to be retained with the 2nd sample. Triplicate – exporter’s copy. 53.

The assistant commissioner/deputy commissioner if he considers necessary, may also order for sample to be drawn for purpose other than testing such

as visual inspection and verification of description, market value inquiry, etc.

(m) amendments: 54. Any correction/amendments in the checklist generated after filing of declaration can be made at the service center, provided, the documents have not yet been submitted in the system and the shipping bill number has not been generated. Where corrections are required to be made after the generations of the shipping bill no. r after the goods have been brought into the export dock, amendments is carried out in the following manners: If the goods have not yet been allowed “ let export” amendments may be permitted by the assistant commissioner (exports). Where the “ let export” order has already been given, amendments may be permitted only by the additional/joint commissioner, custom house, in charge of export section. 55. In both the cases, after the permission for amendments has been granted, the assistant commissioner/deputy commissioner (export) may approve the amendments on the system on behalf of the additional /joint commissioner.

Where the print out of the shipping bill has already been generated, the exporter may first surrender all copies of the shipping bill to the dock appraiser for cancellation before amendment is approved on the system. (n) export of goods under claim for drawback: 56. After actual export of the goods, the drawback claim is processed through EDI system by the officers of drawback branch on first come first served basis. There is no need for filing separate drawback claims.

The status of the shipping bills and sanction of dbk claim can be ascertained from the query counter set up at the service center. If any query has been raised or deficiency noticed, the same is shown on the terminal. A print out

of the query/deficiency may be obtained by the authorized person of the exporter from the service center. The exporters are required to reply to such queries through the service center. The claim will come in queue of the EDI system only after reply to queries/deficiencies is entered by the service center. 57.

All the claims sanctioned on a particular day are enumerated in a scroll and transferred to the bank through the system. The bank credits the drawback amount in the respective accounts of the exporters. Bank may send a fortnightly statement to the exporters of such credits made in their accounts.

58. The steamer agent/shipping line may transfer electronically the egm to the customs EDI system so that the physical export of the goods is confirmed, to enable the customs to sanction the drawback claims. (o) generation of shipping bills: 9. After the “ let export” order is given on the system by the appraiser, the shipping bill is generated by the system in two copies i. e. , one customs copy, one exporter’s copy (e. p. copy is generated after submission of egm). After obtaining the print out the appraiser obtains the signatures of the customs officer on the examination report and the representative of the cha on both copies of the shipping bill and examination report. The appraiser thereafter signs & stamps both the copies of the shipping bill at the specified place. 0. The appraiser also signs and stamps the original & duplicate copy of sdf. Customs copy of shipping bill and original copy of the sdf is retained along with the original declarations by the appraiser and forwarded to export department of the custom house. He may return the exporter copy and the second copy of the sdf to the exporter or his agent. 61. As regards the aepc quota and other certifications, these are

retained along with the shipping bill in the dock after the shipping bill is generated by the system.

At the time of examination, apart from checking that the goods are covered by the quota certifications, the details of the quota entered into the system needs to be checked. (P) export general manifest: 62. All the shipping lines/agents need to furnish the export general manifests, shipping bill wise, to the customs electronically within 7 days from the date of sailing of the vessel. 63. Apart from lodging the egm electronically the shipping lines need to continue to file manual egm along with the exporter copy of the shipping bills as per the present practice in the export department.

The manual egm need to be entered in the register at the export department and the shipping lines may obtain acknowledgements indicating the date and time at which the egm were received by the export department. 64. The above is the general procedure for export under EDI systems. However special procedures exist for specified schemes, details of which may be obtained from the public notice/standing orders issued by the respective commissioner rates.