

Easing norms for exim trade

The Central Board of Excise and Customs (CBEC) has developed an 'integrated declaration' to incorporate all the information required for import clearance by various government agencies into the electronic format of the bill of entry. This is to be filed electronically at a single entry point, the Customs Gateway.

Separate application forms required by different agencies such as the Drugs Controller, Textile Committee, etc, would be dispensed with. This important step to provide the importers a single point interface for clearance of imported goods will go online from April 1, for consignments to be cleared under the Indian Customs EDI Systems but not for clearance of imported goods in the manual mode.

The integrated declaration has a portion to capture the text of different types of declarations, undertakings and letters of guarantee, etc, in the form of statements. These statements have been standardised and codified.

While giving the integrated declaration, the importer can specify the statement codes and printed copies of the bills of entry will contain the corresponding standardised texts.

The integrated declaration has a separate section on particulars of supporting documents to be provided with the bill of entry. The importer or his customs broker can also provide details of the supporting documents using this section. CBEC is in the process of procuring information technology infrastructure to capture digitally signed copies of the supporting documents. Once this is implemented, the need to provide hard copies of supporting documents will be dispensed with.

The latest instructions (dated March 15) follow the CBEC's earlier circulars dated March 31, 2015, and February 3, 2016, regarding implementation of the 'Indian Customs Single Window Project' to facilitate trade. It envisages lodging import or export documents at a single point and obtaining permissions from other regulatory agencies (such as animal or plant quarantine, drugs controller, textile committee, etc) online, without the importer/ exporter having to separately approach these. The single window would, thus, provide the importers/ exporters a single point interface for customs clearance of import and export goods, thereby reducing interface with government agencies, dwell time and cost of doing business, says CBEC.

In another useful circular, CBEC has clarified that the newly introduced provision for deemed conclusion of proceedings against 'other persons' in a showcause notice will apply to persons on whom no demand of duty is envisaged. And, will be contingent upon the person to whom a showcause notice has been issued paying all the dues of duty, interest and penalty. The finance ministry has brought the Customs (import of goods at concessional rate of duty for manufacture of excisable goods) Rules and the Central Excise (removal of goods at concessional rate of duty for manufacture of excisable and other goods) Rules into effect from March 16, instead of April 1 as notified earlier. Further, the requirement of submission of security for availing the benefit under the said rules has been done away with. These new rules reduce the time for payment of differential duty on unutilised goods from six months under the earlier rules to three months.

And, simplify the procedures by doing away with permissions and prescribing only an intimation to the authorities.

These instructions and changes signify important steps towards overall ease of doing business.

(Business Standard)