



OFFICE OF THE COMMISSIONER OF CUSTOMS
(EXPORT)
EDI SECTION, 4th FLOOR, NEW BUILDING
NEW CUSTOM HOUSE,
BAPU JAMADAR CHOWK,
BALLARAD ESTATE,
MUMBAI-400001

Dated 03/03/2022

Public Notice No.210/21-22
DIN:2022037700000000CA33

Subject: Implementation of Import of Goods at Concessional Rate of Duty) Rules (IGCR), 2017 in System-reg.

Attention of all Importers, Exporters, Custom Brokers, Trade and other Stakeholders is invited to the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2022 notified vide CBIC Notification No. 07/2022 - Customs (N. T.) dated 01.02.2022 making certain amendments in existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and subsequent CBIC Circular No. 04/2022-Customs vide F. No. 450/28/2016-Cus-IV dated 27.02.2022 and Advisory No.02/2022 dated 28.02.2022 issued in this regard. The said amendments are aimed at simplifying the procedures with a focus on automation and making the entire process contactless. The procedure has been implemented in System in the following manner.

2. Role Allocation for IGCR in ICES: As communicated by the Customs Policy wing, CBIC, there are total of 147 EPCs (Export Promotion Circles) functioning within the 17 Customs Zones and 29 Customs Commissionerates. The list of such locations along with the nearest EDI Port is attached as Annexure A. The System Manager of nearest EDI Port shall allot/assign the following new Roles in ICES to the respective jurisdictional Customs officers, required for IGCR Bond/BG registration on ICEGATE as per aforementioned Annexure: -
 - i. ACP - Role for Bond/BG approval and administration under IGCR.
 - ii. BNDADM - Admin role (To assign role for Bond/BG approval and administration under IGCR, to the concerned Officer having ACP role)

The officers having such roles would carry out the further activities on the ICEGATE Portal for the purpose of IGCR administration including Bond and BG registration.

3. Registration of IGCR Identification Number (IIN) by importer at ICEGATE for claiming IGCR benefit: Importer who intends to avail the benefit of IGCR exemption notification, shall submit prior intimation request of such goods being imported under the IGCR module at ICEGATE portal and consequently, an IGCR Identification Number (hereinafter referred to as IIN) would be generated by the System. The detailed procedure is provided in the ICEGATE advisory issued in this regard.

4. IGCR Bond and BG Registration against an IIN by the Officer at Common Portal (ICEGATE) and acceptance thereof: The detailed procedure for registration of Bond and Bank guarantee (BG) and acceptance thereof by the jurisdiction officer on ICEGATE portal has been provided in the Advisory issued by ICEGATE.
5. Declarations at the time of filing of Bill of Entry: For availing IGCR benefits, the importer/Custom Broker have to mandatorily declare the IIN in Certificate Number Column with Certificate Type as "EI" in the Certificate Table of Bill of Entry. In addition, the Bond Code should be declared as "EI" along with Bond Number which was registered by the importer associated with concerned IIN and the Port Code corresponding to the EPC where the bond was accepted in the Bond Table of Bill of Entry. The importer shall declare the IIN, IGCR Notification Number and Serial No at item level while filing the Bill of entry at any port of import.
6. Assessment of BEs under IGCR: Assessing officers can view the IIN details, as declared in the BE, at the time of assessment under View BE menu. (Sample Screenshot attached below)

ICES/Imports

Master Invoice Items Dept comments Exam order Queues IGM Cont exam_mstr icegate duty GspT_duty Others

In view of

BE Management

Enter BE No : _____ Date : _____ CC : _____ Type : _____ AG : _____ Queried : _____

Importer : _____ First Cbk : _____ Digitally Signed

CHA Name : _____ Payment Method : _____

IEC : _____ Country of origin : _____ KBE : _____ WBE No : _____

CHA : _____ Country of Cons : _____ Gen : _____ WBE Date : _____

Sender : _____ Prior BE : _____ Dip/Del : _____ WBE Port : _____

Invoice Value(Rs) : _____ Port of Ship : _____ Sec. 4B : _____ XHSS Load Rate : _____

Assess. Value(Rs) : _____ No of Invoices : _____ HSS : _____ XHSS Load Amt : _____

Total Duty(Rs) : _____ No of Items : _____ Mix Load Rate : _____

Gross Weight : _____ No of IGMs : _____ Green Channel : _____ Mix Load Amt : _____

Appraising : _____ Inward Date : _____ Out of Charge : _____

Audit : _____ Assessment Date : _____ Assessment : _____

Ass. Comm : _____ No of Challans : _____ Assat Collected : _____

YAO : _____ Challan No : _____ Payment Date : _____

YDC : _____ Short Paid : _____ WH Date : _____

FCCV : _____ (BE Amt to be Deposited : _____ Amount : _____

XBond Duty IG Interest : _____ S/Canadian CD : _____

AO (Final) : _____ Final Assessment No : _____ Final Ass. Date : _____

AC/DC (Final) : _____

EXIT

Record: 1/1 | List of Values

ICES/Imports

Master Invoice Items Dept comments Exam order Genes IGM Cont exam_mstr icegate duty ipr7_outfg Others

VIEW

Enter RE No.: 1001222 Date: 10/02/2022 CC: N Type: 01 AG: 012

IN No.: 06AAAC9074LIZAD112001 REC: 0388070604 GSTIN No.: 06AAAC9074LIZAD1

Sho.: 01 Quantity: 1200 Value of Goods: 1000000 UQC: RG

Goods Desc.: T. Shit/

Notes: ICBCV02

Port of Import: IND00556

Nature of Goods Produced:

Sho.: 02 Quantity: 1000 Value of Goods: 800000 UQC: RG

Goods Desc.: Jeans

Notes: ICBCV01

Port of Import: IND00556

Nature of Goods Produced:

Sho.: Quantity: Value of Goods: UQC:

Goods Desc.: Notes:

Port of Import:

Nature of Goods Produced:

Sho.: Quantity: Value of Goods: UQC:

Goods Desc.: Notes:


Port of Import:

Nature of Goods Produced:

Record 1/2

The IGCR Bond and BG, if any, shall be debited automatically in ICES. Further during assessment, if the assessing officer changes the Notification to IGCR Notification, option is provided for the officer to change/include IIN details and IGCR bond number, provided the amount is available in the registered bond and BG, wherever applicable.

7. This Public Notice should be considered as Standing Order for the purpose of officers and staff of department.
8. Any issue faced in implementation of IGCR may be forwarded to icegate.helpdesk@icegate.gov.in and team.ices@icegate.gov.in.


(MANISH MANI TIWARI)
Commissioner of Customs, Export,
Mumbai Custom Zone-I

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-I, NCH, Mumbai.
2. All the Pr. Commissioner/Commissioner of Customs, NCH, Mumbai Zone-I.
3. All Additional/Joint/Dy./Asstt. Commissioner Customs, NCH, Mumbai Zone-I.
4. All Sections/Groups/Audit, NCH, Mumbai Zone-I.
5. BCBA, Other Trade Associations & Stake Holders - For information and circulation among their members.



Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Annexure A

S.No.	Name of EPC Division/Section/ Circle	Commissionerate (As per Not. No.82/2017-Cus(NT) dated 24.08.2017	Nearest EDI Port
1	CPD-AMRITSAR	Commissioner of Customs (Preventive) Amritsar	INASR2
2	CPD-Pathankot	Commissioner of Customs (Preventive) Amritsar	
3	Bhubaneshwar Division	Commissioner of Customs (Preventive), Bhubaneshwar	INBBI4
4	Customs Division, Jamanagar [EPC-3 Jamnagar]	Commissioner of Customs (preventive) Jamnagar	INBED1
5	Customs Division, Jamanagar [EPC--1 Rajkot]	Commissioner of Customs (preventive) Jamnagar	
6	Customs Division Balmer	Commissioner of Customs (Preventive) Jodhpur.	INBGK6
7	Customs Division Jailsalmer	Commissioner of Customs (Preventive) Jodhpur.	
8	Customs Division Jodhpur	Commissioner of Customs (Preventive) Jodhpur.	
9	Customs Division, Bhavnagar [Amreli-EPC-VI]	Commissioner of Customs (preventive) Jamnagar	INBHU1
10	Customs Division, Bhavnagar [Bhavnagar EPC- V]	Commissioner of Customs (preventive) Jamnagar	
11	EP Circle, Agra	Commissioner of Customs (Preventive), Lucknow	INBLI6
12	BASSEIN EP	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	INBNG6
13	PALGHAR EP	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
14	TARAPUR EP	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
15	EP Circle-Gorakhpur	Commissioner of Customs (Preventive), Lucknow	INBNYB



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16	Mumbai EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	INBOM4
17	EPC03 Vadodara	Principal Commissioner of Customs, Ahmedabad	INBRC6
18	Customs(P) Division, Muzaffarpur	Commissioner of Customs (Preventive), Patna	INBTMB
19	Siliguri Customs Division	Commissioner of Customs (Preventive) West Bengal	INCBDB
20	Customs Preventive Division, CALICUT	Commissioner of Customs (Preventive), Cochin	INCCJ4
21	Barasat Customs Division	Commissioner of Customs (Preventive) West Bengal	INCCU1
22	Kolkata Port Commissionerate	Principal Commissioner of Customs (Port), Kolkata	
23	Kolkata	Principal Commissioner of Customs (Port), Kolkata	
24	CPU Coimbatore	Commissioner of Customs (Preventive), Tiruchirappalli	INCJB4
25	CPU, Salem	Commissioner of Customs (Preventive), Tiruchirappalli	
26	Customs Division Shri Ganganagar	Commissioner of Customs (Preventive) Jodhpur.	INCML6
27	Customs Preventive Division, KANNUR	Commissioner of Customs (Preventive), Cochin	INCNN4
28	Customs House, Cochin	Commissioner of Customs, Cochin, Kerala	INCOK1
29	Customs Preventive Division, KOCHI	Commissioner of Customs (Preventive), Cochin	INCOK4
30	Customs Preventive Division, THRISSUR	Commissioner of Customs (Preventive), Cochin	
31	EPC04 Bharuch	Principal Commissioner of Customs, Ahmedabad	INDAH1
32	EPC Delhi	Principal Commissioner of Customs (Preventive), Delhi	INDEL4
33	EPC, Noida-I	Commissioner of Customs, Noida	INDER6



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34	EPC, Noida-II	Commissioner of Customs, Noida	
35	Circle-Indore	Commissioner of Customs, Indore	INDHA6
36	CFR-CH IPLUN	Commissioner of Customs, Pune	INDHP1
37	CFR-SATARA	Commissioner of Customs, Pune	
38	Dhamra Division	Commissioner of Customs (Preventive), Bhubaneswar	INDMA1
39	CPD, Chandigarh	Commissioner of Customs, Ludhiana	INDPR6
40	EPC Panchkula	Principal Commissioner of Customs (Preventive), Delhi	INDWN6
41	EPC Faridabad	Principal Commissioner of Customs (Preventive), Delhi	INFBD6
42	Dimapur Custom Division	Commissioner of Customs (Preventive) Shillong	INGAU4
43	Guwahati Custom Division	Commissioner of Customs (Preventive) Shillong	
44	Customs Division, Dhubri	Commissioner of Customs (Preventive) Shillong	
45	Custom Division, Karimganj	Commissioner of Customs (Preventive) Shillong	
46	CUSTOMS DIVISION IMPHAL	Commissioner of Customs (Preventive) Shillong	
47	Custom Division, Shillong	Commissioner of Customs (Preventive) Shillong	
48	CUSTOMS DIVISION AIZAWL	Commissioner of Customs (Preventive) Shillong	
49	CUSTOMS DIVISION Agartala	Commissioner of Customs (Preventive) Shillong	
50	Customs(P) Division, Patna	Commissioner of Customs (Preventive), Patna	INGAY4
51	EPC Gurugram	Principal Commissioner of Customs (Preventive), Delhi	INGHR6



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52	Goa Customs Commissionerate	Commissioner of Customs, GOA	INGOI4
53	Gopalpur Division	Commissioner of Customs (Preventive), Bhubaneshwar	INGPR1
54	Barasat Customs Division	Commissioner of Customs (Preventive) West Bengal	INHAL1
55	EPC, Bareilly	Commissioner of Customs, Noida	INHDD6
56	EPC Pantnagar (Stationed at Pantnagar)	Commissioner of Customs, Noida	
57	Maldah Customs Division	Commissioner of Customs (Preventive) West Bengal	INHLIB
58	EPC Pantnagar (Stationed at Kashipur)	Commissioner of Customs, Noida	INHPI6
59	Circle-ujjain	Commissioner of Customs, Indore	ININD6
60	CPU, Madurai	Commissioner of Customs (Preventive), Tiruchirappalli	INIXM4
61	Gandhidham EP Circle-1	Commissioner of Customs, Kandla	INIXY1 & INTUN1
62	Andaman & Nicobar Islands	Commissioner of Customs (Preventive) West Bengal	INIXZ1
63	Bhuj EP Circle-2	Commissioner of Customs, Kandla	INJAK1
64	Mandvi EP Circle-3	Commissioner of Customs, Kandla	
65	Customs(P) Division,Forbesganj	Commissioner of Customs (Preventive), Patna	INJBNB
66	CFR-RATNAGIRI	Commissioner of Customs, Pune	INJGD1
67	Dinhata Customs Division	Commissioner of Customs (Preventive) West Bengal	INJIGB
68	Jajpur Division	Commissioner of Customs (Preventive), Bhubaneshwar	INJJK6
69	Div. Jodhpur Range-Udaipur	Commissioner of Customs (Preventive) Jodhpur.	INJUX6



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70	Customs Division, Kakinada Kakinada	Principal Commissioner of Customs (Preventive), Vijayawada	INKAK1
71	Preventive Section (HQ-Jaipur)	Commissioner of Customs (Preventive) Jodhpur.	INKKU6
72	Customs Division Bikaner	Commissioner of Customs (Preventive) Jodhpur.	
73	EP Circle, Kanpur	Commissioner of Customs (Preventive), Lucknow	INKNU6
74	Division-II, Nagpur	Commissioner of Customs, Nagpur	INKPK6
75	Division-I, Nagpur	Commissioner of Customs, Nagpur	
76	Customs Division, Tirupati	Principal Commissioner of Customs (Preventive), Vijayawada	INKRI1
77	TFC Division, Vijayawada	Principal Commissioner of Customs (Preventive), Vijayawada	
78	Customs Preventive Division, Nagapattinam	Commissioner of Customs (Preventive), Tiruchirappalli	INKRK1
79	EP Cell, Bijapur.	Commissioner of Customs, Mangalore	INKRW1
80	EP Cell Belagavi	Commissioner of Customs, Mangalore	
81	EP Cell, Kalaburagi	Commissioner of Customs, Mangalore	
82	EP Cell Bellary	Commissioner of Customs, Bengaluru City, Bengaluru	
83	Office of DC, ICD, CONCOR, Kota	Commissioner of Customs (Preventive) Jodhpur.	INKTT6
84	EP Circle, Lucknow	Commissioner of Customs (Preventive), Lucknow	INLKO4
85	EPC Ghaziabad	Commissioner of Customs, Noida	INLON6
86	EPD Division, Chennai	Commissioner of Customs (Exports) Chennai	INMAA1
87	EPC Moradabad	Commissioner of Customs, Noida	INMBD6



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88	EPC Haridwar (stationed at Haridwar)	Commissioner of Customs, Noida	
89	EPC Haridwar (stationed at Dehradun)	Commissioner of Customs, Noida	
90	EPC 05 Surat Dvn	Principal Commissioner of Customs, Ahmedabad	INMDA01
91	Circle-Jabalpur	Commissioner of Customs, Indore	INMDD6
92	Customs Circle, Bhopal	Commissioner of Customs, Indore	
93	Krishna Nagar Customs Division	Commissioner of Customs (Preventive) West Bengal	INMHDB
94	EP Circle Mundra Commissionerate	Principal Commissioner of Customs, Mundra	INMUN1
95	EPC Meerut	Commissioner of Customs, Noida	INMUZ6
96	Division Aurangabad	Commissioner of Customs, Nagpur	INMWA6
97	Customs Division, Jamanagar [EPC-4 Surendranagar]	Commissioner of Customs (preventive) Jamnagar	INNAV1
98	[EPC-2 Morbi], Customs Division, Jamanagar	Commissioner of Customs (preventive) Jamnagar	
99	EP Cell Hassan	Commissioner of Customs, Mangalore	INNML1
100	EP Cell Mangalore	Commissioner of Customs, Mangalore	
101	Raigad EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	INNSA1
102	Belapur EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
103	Thane EP Circle	Principal Commr. of Customs (Preventive), Mumbai, Zone-III	
104	Division-I, Nashik	Commissioner of Customs, Nagpur	INNSK6
105	Division-II, Nashik	Commissioner of Customs, Nagpur	



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106	Customs Division, Porbandar [Veraval EPC-7B]	Commissioner of Customs (preventive) Jamnagar	INPBD1
107	Customs Division, Porbandar [Porbandar-EPC-7A]	Commissioner of Customs (preventive) Jamnagar	
108	Gangtok Preventive Unit	Commissioner of Customs (Preventive) West Bengal	INPNTB
109	Naxalbari Customs Division	Commissioner of Customs (Preventive) West Bengal	
110	Customs Preventive Division, Cuddalore	Commissioner of Customs (Preventive), Tiruchirappalli	INPNY6
111	Paradeep Division	Commissioner of Customs (Preventive), Bhubaneshwar	INPRT1
112	Petrapole Circle/LCS	Commissioner of Customs (Preventive) West Bengal	INPTPB
113	CFR-KOLHAPUR	Commissioner of Customs, Pune	INRED1
114	CFR-SANGLI	Commissioner of Customs, Pune	
115	CFR-SINDHUDURG	Commissioner of Customs, Pune	
116	Circle-Raipur	Commissioner of Customs, Indore	INRML6
117	EPC Rohtak	Principal Commissioner of Customs (Preventive), Delhi	INRUG6
118	Customs(P) Division,Motihari	Commissioner of Customs (Preventive), Patna	INRXLB
119	EPC Paldi Dvn, Customs Ahmedabad	Principal Commissioner of Customs, Ahmedabad	INSBI6
120	CPD Ludhiana	Commissioner of Customs, Ludhiana	INSGF6
121	Circle-III (Muthangi EPC)	Principal Commissioner of Customs, Hyderabad	INSNF6
122	Circle-I, Hyderabad EPC	Principal Commissioner of Customs, Hyderabad	
123	EP Circle, Nautanwa	Commissioner of Customs (Preventive), Lucknow	INSNLB



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124	CPD, Jammu	Commissioner of Customs (Preventive) Amritsar	INSXR4
125	Office of ADC, Customs, Jodhpur	Commissioner of Customs (Preventive) Jodhpur.	INTHA6
126	CFR-AKURDI	Commissioner of Customs, Pune	INTLG6
127	CFR-JEJURI	Commissioner of Customs, Pune	
128	CFR-KURKUMBH	Commissioner of Customs, Pune	
129	CFR-RANJANGAON	Commissioner of Customs, Pune	
130	CFR-SOLAPUR	Commissioner of Customs, Pune	
131	Circle-III (Thimmapur EPC)	Principal Commissioner of Customs, Hyderabad	INTMX6
132	Customs Preventive Division, THIRUVANANTHAPURAM	Commissioner of Customs (Preventive), Cochin	INTRV4
133	Customs (P) Division TRICHY	Commissioner of Customs (Preventive), Tiruchirappalli	INTRZ4
134	Customs (P) Division Tuticorin	Commissioner of Customs (Preventive), Tiruchirappalli	INTUT1
135	EP Circle, Varanasi	Commissioner of Customs (Preventive), Lucknow	INVNS4
136	EPC-06 Valsad	Principal Commissioner of Customs, Ahmedabad	INVPI6
137	epc-07 Customs Daman	Principal Commissioner of Customs, Ahmedabad	
138	Customs Division, Visakhapatnam	Principal Commissioner of Customs (Preventive), Vijayawada	INVTZ1
139	Bond Section	Principal Commissioner of Customs, Vishakhapatnam	
140	EP Cell, Central I	Commissioner of Customs, Bengaluru City, Bengaluru	INWFD6
141	EP Cell, Central II	Commissioner of Customs, Bengaluru City, Bengaluru	



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142	EP Cell, East I	Commissioner of Customs, Bengaluru City, Bengaluru
143	EP Cell, East II	Commissioner of Customs, Bengaluru City, Bengaluru
144	EP Cell, South	Commissioner of Customs, Bengaluru City, Bengaluru
145	EP Cell, Mysuru I	Commissioner of Customs, Bengaluru City, Bengaluru
146	EP Cell, Mysuru II	Commissioner of Customs, Bengaluru City, Bengaluru
147	EP Cell, Chitradurga	Commissioner of Customs, Bengaluru City, Bengaluru