



भारत सरकार
Government of India
वित्तमंत्रालय, राजस्वविभाग
Ministry of Finance, Department of Revenue
सीमाशुल्कआयुक्त(निवारक) कार्यालय
Office of the Commissioner of Customs (Preventive)
पूर्वोत्तर क्षेत्र, North Eastern Region,
शिलांग- 793001, Shillong – 793001

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Public Notice No. 04/2015

*Dated, Shillong,
the 10th March, 2015.*

Subject : Merging of Commercial invoice and packing list - Reg.

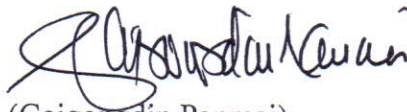
Simplification of Customs procedures for enhance ease of doing business and trade facilitation is the top priority of the Government. One of the identified areas for such simplification is reduction in the number of mandatory documents required by Customs for import and export of goods.

2. As per the extant Customs procedures for both import and export, an importer /exporter is required to submit a commercial invoice and packing list along with the Customs declaration form viz. Bill of Entry / Shipping Bill. Both commercial invoice and packing list are critical for Customs purposes as the former evidences the value of the import / export goods while the latter facilitates examination of goods for ascertaining correctness of duty and quantity. However, there are many identical data fields in a commercial invoice and packing list. *Therefore, an exercise was undertaken to explore the feasibility whether these documents can be merged into one document, which would have the advantage of reducing the total number of documents to be submitted to Customs with resultant benefit to trade.* In this regard, it is seen that the following data fields / information are invariable contained in a packing list (other than the common data fields / details of commercial invoice) :

Condt....P/2.....

Description of Goods;
Marks and Numbers;
Quantity;
Gross Weight;
Net Weight;
Number of Packages;
Types of Packages (such as pallet, box, crates, drums etc.).

3. The Board has decided that as a measure of simplification, in case an importer/exporter submits a **commercial invoice cum packing list** that contain above mentioned data fields / information in addition to the details in a commercial invoice, a separate packing list should not be insisted upon by Customs. However, the option should be given to the importer/exporter to do so. In other words, for Customs purposes a **commercial invoice cum packing list** (with details of marks and numbers as mentioned in para 2 above) would suffice but if importer/exporter desires to give a separate packing list for some reason, the same would also be accepted, as at present.


(Gaigongdin Panmei)
Commissioner

Authority:

CBEC Circular No. 01/15-Customs issued under F. No. 450/25/2013-Cus.IV (Pt.) dated 12.01.2015.

Disclaimer:

Though utmost care has been taken to reproduce the text in its original form, existence of some inadvertent error(s) / omission is not ruled out. For the sake of authenticity, CBEC's above Circular may be referred to.

C. No. VIII(48)8/CUS/TECH/MISC/2014/

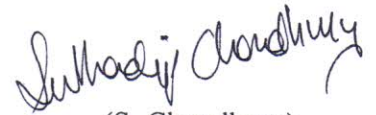
4261-82(A)

Dated : 11.03.2015

13 MAR 2015

Copy forwarded to:-

1. The Chief Commissioner, Customs, Central Excise and Service Tax, Shillong Zone, NER, Shillong.
2. The Commissioner, Central Excise and Service Tax, Shillong / Guwahati / Dibrugarh.
3. The OSD (Cus.IV), Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, North Block, New Delhi.
4. The Additional Commissioner, Customs (Prev.) Hqrs. Office, Shillong.
5. The Assistant Commissioner (Tech) / (Prev.) / (Law) / (Appeal), Customs (Prev.), Hqrs. office, Shillong.
6. The Deputy / Assistant Commissioner, _____ Customs (Prev.) Division (All) with a request to circulate the Public Notice among all the Exporter / Importer Association(s), Customs House Agents under his jurisdiction. He should also ensure that the guidelines contained in the circular are scrupulously followed by the officers / field formation under his charge.
7. The Superintendent (Computer), Customs (Prev.), Hqrs. Office, Shillong. He is requested to upload the Public Notice to the Departmental website.
8. Guard File.


(S. Choudhury)
Superintendent (Tech)