



भारत सरकार
Government of India
वित्त मंत्रालय, राजस्व विभाग
Ministry of Finance, Department of Revenue
सीमा शुल्क आयुक्त(निवारक) कार्यालय
Office of the Commissioner of Customs (Preventive)
पूर्वोत्तर क्षेत्र, North Eastern Region,
सीमा शुल्क भवन, Custom House, 110 एम. जी. रोड, 110 M. G. Road,
शिलांग- 793001, Shillong - 793001

FACILITY No.07/2017
Dated Shillong the 14th August, 2017

Subject: Procedure for grant of self-sealing permission to the exporters in GST regime consequent to CBEC Circular No.26/2017- Customs dated 01.07.2017 and Public Notice No.04/2017 dated 04.07.2017

Attention of the Importers, Exporters General Trade Custodians, Customs Brokers Inland Container Depots (ICDs) of Shillong Customs (Prev) Commissionerate is invited to this office Public Notice No.04/2017 dated 04.07.2017.

2. Board has in the past issued various circulars both on the Excise and Customs side on the issue of sealing containers. At present, there are three categories of containers which arrive at ports/ICDs/Customs station:

- a. Containers stuffed at factory premises or warehouse under self-sealing procedure.
- b. Containers stuffed/sealed at factory premises or warehouse under supervision of Central Excise officers.
- b. Containers stuffed and sealed at Container Freight Stations/Inland Container Depot.

3. For the sake of uniformity and ease of doing business, Board has decided to simplify the procedure relating to factory stuffing or export cargo, hitherto carried out under the supervision of the Central Excise officers. It is the endeavor of the Board to create a trust based environment where compliance in accordance with the extant laws is ensured by strengthening Risk management System and Intelligence set up of the department. Accordingly, Board has decided to lay down a simplified procedure for stuffing and sealing of export goods in containers. It has been decided to away with the sealing of containers with export goods by CBEC officials. Instead, self-sealing procedure shall be followed subject to conditions.

4. In this regard, the procedure for seeking self-sealing permission of export containers is prescribed as follows:

4.1 The exporter shall:-

- 4.1.1 inform jurisdictional Superintendent of Customs about their arrangement to follow self-sealing procedure to export goods from the factory premises or warehouse at least 15 days before the first planned export along with necessary information as per format enclosed as **Annexure-'A'**;
- 4.1.2 be registered under the GST and should be filling GSTR1 and GSTR2.
- 4.1.3 submit therewith a list of persons, along with their specimen signature (maximum three), who are authorized on behalf of the exporter to do the self-sealing and self-certification as per format enclosed as **Annexure-'B'**.

- 4.1.4 submit copies of their identity proof (with photograph) and proof of address of each individual authorized signatory attested by the exporter along with a certificate of signature verification from any of the Scheduled Commercial Banks. (Copies of bank Pass Book/Aadhar number would serve the purpose of proof of identity & address);
- 4.1.5 submit an attested copy of the I.E. Code issued by the DGFT/GSTIN;
- 4.1.6 submit copies of ownership documents of the premises/factory or rental/lease agreement where stuffing of the export goods into containers is to be done;
5. The intimation, along with its enclosures, will be received by the concerned Superintendent and a duly acknowledged copy returned to the exporter. The Superintendent/Inspector shall inspect the premises with regard to the viability of stuffing of container in the premises and submit a report to the jurisdictional Deputy/Assistant Commissioner of Customs within 48 hours.
6. The jurisdictional Deputy/Assistant Commissioner, shall forward the proposal to the Principal Commissioner/Commissioner of Customs who would consider granting permission of self-sealing of export containers at all the Customs stations.
7. Self-sealing permission once given by the Principal Commissioner/Commissioner of Customs shall be valid for export at all the Customs stations.
8. Subsequently, the exporter shall intimate the shipment/self-sealing particulars to the jurisdictional Superintendent of Customs three days in advance to the planned stuffing as per the format enclosed as **Annexure 'D'**. The intimation, in this regard shall clearly mention the place and address of the approved premises, description of export goods and whether or not any incentive is being claimed.
9. The self- sealed goods are to be transported by the exporter along with the Check-list of the Shipping Bill, packing List, Invoice, duly filled in **Annexure 'C'**, and any other list of the required relevant document for further processing by Customs including seal verification granting of LEO and generation of the Shipping Bill for the consignment at the concerned Customs station.
10. Transport document for movement of self-sealed container by an exporter from factory or warehouse shall be same as the transport document prescribed under the GST Laws. In the case of an exporter who is not a GST registrant, way bill or transporter challan or lorry receipt shall be the transport document.
11. Where the visit report of the Superintendent or an Inspector of Customs regarding viability of the stuffing at the factory/premises is not favorable, the exporter shall take the goods to the concerned Customs station for sealing purpose.
12. Where exporter is not a GST registrant, he shall take the export goods to a Customs station for stuffing and sealing of the container. However, in certain situations, an exporter may follow the self-sealing procedure even if he is not required to be registered under the GST laws.

Such an exception is available to the Status Holders recognized by DFGFT under a valid status holder certificate issued in this regard.

13. All consignments in self-sealed containers shall be subject to risk based criteria and intelligence, if any, for examination/inspection at the port of export. At the port/ICD as the case may be, the Customs officer would verify the integrity of the seals to check for tampering if any enroute. However, random or intelligence based selection of such containers for examination/scanning would continue.

14. Examination norms as prescribed under Circular No.6/2002-Cus., dated 23.01.2002 (as amended) shall be applicable for all such consignments.

15. It is proposed to replace the bottle seals with Electronic seals. The exporter shall seal the container with the tamper proof electronic seal of standard specification. The electronic seal should have a unique number which should be declared in the Shipping Bill. Before sealing the container, the exporter shall feed the data such as name of the exporter, IEC Code, GSTIN number, description of the goods, tax invoice number, name of the authorized signatory (for affixing the e-seal and Shipping Bill number in the electronic seal. Thereafter, container shall be sealed with the same electronic seal before leaving the premises.

16. However, as a measure of facilitation, the existing practice of sealing the container with a bottle seal would continue, till the supplier/provider for tamper proof electronic seal of standard specification is identified and finalized.

17. Any deviation from the procedure laid out in this Facility or any violation under the Customs Act, 1962 and rules and regulations made there under or any other law for the time being in force, will be viewed seriously which may result in withdrawal of the self-sealing facility accorded to the exporter and /or initiation of any other proceedings under the Customs Act, 1962 and rules and regulations made there under or any other laws for the time being in force.

18. Self-sealing/factory stuffing permissions already granted earlier will continue to be valid. In other words, there is no need for the said exporter who has already been granted permission for self-sealing/factory stuffing under the old guidelines to apply again.

19. The above said revised procedure regarding sealing of export containers shall be effective immediately. All existing applications for self-sealing permission may be updated with presentation of document as required. All concerned are requested to complete the formalities required to avail the above facility so as to have a seamless transfer to the new procedure.

20. Any difficulty, experienced in the implementation, may be brought to the notice of this office immediately.

sd/-

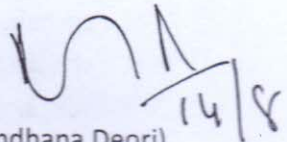
(Bandhana Deori)
Commissioner

C. No. VIII (48)23/CUS/TECH/LoFSP/2013/16685-704(A)

Dated: 14 AUG 2017

Copy for information to:

1. The Chief Commissioner, CGST & Customs, Shillong Zone, Shillong
2. The Commissioner, CGST Commissionerate, Agartala/ Aizawl/Dimapur/Dibrugarh/ Guwahati/ Imphal/Itanagar/Shillong.
3. The Deputy/Assistant Commissioner, Customs Division, Agartala/Aizawl/ Dhubri/Dimapur/ Guwahati/Imphal/Karimganj/Shillong, with a request to bring this Facility to the notice of all Exporter (s)/importer(s) Associations and Customs Brokers in their jurisdiction and ensure that the prescribed procedure is followed.
4. The Superintendent, Computer Cell, Customs Hqrs, Shillong to upload the contents of this Facility to the Commissionerate website.
5. The Hindi Translator, Customs Hqrs, Shillong to get issued Hindi version of this Facility.
6. Guard File


(Bandhana Deori)
Commissioner

Annexure 'A' Facility No. 07 /2017 dated 14.08.2017
(Application for one time approval for self-sealing of export containers)
[in duplicate]

To
The Superintendent,
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Sir,

With reference to Facility No./2017 dated 14.08.17, I/We hereby intimate that we propose to avail the facility of self-sealing procedure for our reports. Our details are as below:

- 1) Name of the Enterprise & IEC No./PAN No. :
- 2) GSTIN :
- 3) Address of the premises from where self sealing is done :
- 4) Phone/Fax/Email :
- 5) Present activities :
- 6) Copy of Registration under Factories Act, if any :
- 7) Copy of documents proving Ownership/lease rental Agreement of the premises :
- 8) Name of Directors with Aadhar & Address :

Yours faithfully

Name & Designation of the
Authorised person

Annexure 'B' Facility No.07/2017 dated 14.08.2017

(List of Authorised persons for self-sealing)

[in duplicate]

- 1) Name & address of the Exporter:
- 2) I.E Code/PAN :
- 3) GSTIN :
- 4) Details of the Authorised signatories:

Sl. No	Name (with position held) and residential address of the Authorised Signatory	Passport size photograph attested by the exporter	Aadhaar No.	Specimen Signature (1)	Specimen Signature (2)
1					
2					
3					

I hereby undertake that in case any deviation is detected/offence booked and in case the authorized signatory is missing/absconding, then I will be held responsible for the same.

Signature with Name & Designation of the
person authorizing the signatories

Authorised Signatory:

1. He/She should be a permanent employee of the concern.
2. He/she should provide complete Bio-data including all bank Account No., Aadhaar No., residential address and proof of identity in a separate sheet.
3. The authorised signatory should be the owner, the working partner/s, the managing Director, or the Company Secretary of the export concern or a person duly authorised by such owner, the working partner, or the Board of Directors, as the case may be.

Annexure 'C' Facility No. 07/2017 dated 14.08.2017

Examination Report for self-sealed container

- 1. Name of the Exporter :
- 2. (a) IEC No. :
- (b) Branch code :
- (c) BIN (PAN based business identification No of the Exporter) :
- (d) GSTIN :
- 3. Factory/place of stuffing (full address) :
- 4. Date of examination/stuffing :
- 5. Time of stuffing
 - Starting time :
 - Completion time :
 - Time taken for stuffing :
- 6. Description of cargo with quantity :
- 7. Country of final destination :
- 8. Name & Designation of the Authorised signatory :
- 9. Particulars of export invoice
 - (a) GST invoice :
 - (b) Export Invoice No. :
 - (c) Total No. of packages :
 - (d) Name & address of the consignee abroad:
- 10. Is the description of the goods, the quantity and their value as per particulars furnished in the Export Invoice/GST Invoice: Yes/ No

11. Container particulars

Container No	Size	Seal No.	No. of packages stuffed in container
(1)	(2)	(3)	(4)

I have examined the goods and the same are found to be as per the declaration. The goods are stuffed in the container and the container was sealed with bottle seal under my supervision. The seal number is and the colour of the seal is, I undertake full responsibility for any difference in description, quality or quantity of the goods.

SIGNATURE OF THE
AUTHORIZED SIGNATORY
OF THE EXPORTER

Name:
Designation:
Stamp:

Annexure 'D' Facility No. 07/2017 dated 14.08.2017

(Application intimating shipment/premises of self-sealing of export containers)
[in duplicate]

To

The Superintendent,
.....
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Sir,

With reference to Facility No./2017 dated 14.08.17, I/We hereby intimate our export program, the goods that we propose to export, the premises from which we have planned to and the details are as follows:

- 1) LOSSP No. & date :
- 2) Address of the premises from where self sealing is done :
- 3) Description of the goods to be stuffed and exported :
- 4) Where any incentives is being claimed :

Yours faithfully

Name & Designation of the
Authorized person