



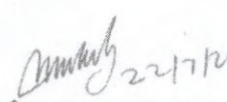
भारत सरकार
GOVERNMENT OF INDIA
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Ministry of Finance, Department of Revenue
सीमा शुल्क आयुक्त का कार्यालय (निवारक)
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Public Notice No. 02/2021
Dated Shillong, the 22nd July 2021

Subject: Additional Checks for COO Declaration in Bill of Entry

Kind reference is invited to the Advisory No. 17/2021 dated 06.07.2021 issued by Directorate General of Systems and Data Management and Board Notification No. 81/2020 -Customs (N.T) dated 21.08.2020 regarding capturing additional details for Certificate of Origin (hereinafter referred as COO) in the Bills of Entry as per Customs (Administration of Rules of Origin under Trade Agreements) Rules or CAROTAR, 2020. The mechanism enabled in System for implementing aforesaid Notification has been described in the ICES Advisory No. 34/2020 dated 17.09.2020. To claim preferential rate of duty under the specified trade agreements, the importer or her/his agent have been filing certain additional declarations as per the above rules at the time of filing of Bills of Entry.

2. In continuation now, as per the instructions of the Board, a check has been put in the System to disallow the use of the same COO number in more than one Bill of Entry. This has been done in respect of those FTAs/PTAs which specify that a COO shall be valid only for one import or importing operation and may include one or more goods. Assessing/Examining officers are also advised to match the COO numbers given in the BE vis-a-vis the submitted COO copy to ensure that the COO numbers have been declared correctly in the BE. The same COO number can, however, be given for multiple items in the same Bill of Entry. Above changes related will come into effect from 08.07.2021 in the System.


[जी. एम. कामेई / G. M. Kamei]
आयुक्त / Commissioner