FAQs

Imports of Goods at Concessional Rates (IGCR)

- 1. What is IGCR Rules 2017?
 - IGCR Rules 2017 stands for the Import of Goods at Concessional Rate of Duty Rules, 2017. These have been enforced in India from the 1st of July, 2017. These rules are meant for importers desirous of availing the benefit of an exemption notification issued under sub-section (1) of section 25 of the Customs Act, 1962. The benefit of such exemption hinges on the utilization of imported goods covered in the notification for manufacturing any commodity or providing output service.
- 2. What goods are eligible for concessional rates under IGCR 2017?
 - The goods eligible for concessional rates under IGCR 2017 are specified in the Schedule to the rules.
 - The List Specific to Garment Exporters and by extension Leather Goods manufacturers are mentioned in the Annexure under List 257 B.
- 3. What is the circular of 2022 related to IGCR 2017?
 - The circular of 2022, issued by the Central Board of Indirect Taxes and Customs (CBIC), provides further clarification and guidance on the implementation of IGCR 2017.
 - The circular clarifies certain procedural requirements and provides additional guidance on the <u>documentation and accounting requirements for importers availing concessional</u> <u>rates under IGCR 2017.</u>
- 4. What are some of the key provisions of the circular of 2022?
 - Some key provisions of the circular of 2022 include clarifications on the procedure for furnishing bank guarantees or bonds, the documentation and declaration requirements for importers availing concessional rates, and the procedure for claiming refund of IGST paid in excess of the concessional rate. The circular also provides guidance on the valuation of imported goods and the calculation of IGST payable under the concessional rate.
- 5. What are the conditions under which these Apparel related items can be imported?
 - These imports are now governed under condition 108 which primarily requires, i.e., " the items manufactured using the imported goods are exported by the importer within six months of the date of the import".
 - The other condition specified in the notification is condition No.9, which requires importers to follow the procedure set out in Import of Goods at Concessional Rate of Duty (IGCR) Rules 2017.
- 6. What are the provisions for 'Contact Less' documentation?
 - Now, the customs officer in-charge of the jurisdiction under which the importer's premises fall have been made the primary point of contact. Any submission of documents shall now be done only to this jurisdictional customs officer electronically vide email.
 - Procedure Illustrated below
- 7. What are the new provisions for Capital Goods?
 - After Budget 2021, capital goods imported at concessional rate can be cleared to domestic area on payment of duty and interest, at a depreciated value.

- 8. Can only manufacturers avail IGCR?
 - No. In Budget 2021, the ambit is extended to include job work. Now, importers who have an incomplete manufacturing facility or none, can also avail this scheme and undertake manufacturing using job work.
- 9. Can I file monthly return if there is no utilization of imported goods in current month?
 - Utilization for every month can be declared till 10th of the subsequent month in the IGCR module. If there is no utilization of imported goods in current month then users are advised to fill NIL return in next month and users can click on 'Click to File NIL return' button on monthly return screen to submit NIL return.
- 10. Can we update downloaded excel or its name as per our need?
 - > Users cannot update the structure of the excel or modify its name
- 11. Why BCD value is fixed and can't be changed?
 - > BCD value is received from Customs application and this cannot be updated.
- 12. Can I enter Bills of entry of Non IGCR items?
 - Only the Bills of entry which are mapped with valid IIN and have IGCR items can be used while filling monthly return.
- 13. What are Qty Pending, Qty Re-Exported, goods cleared in Home consumption, Qty Used For Intended Purpose, Qty Pending At Importer Premises, Qty Pending At JW Premises?
 - Qty Pending Quantity Pending at Importer's premises + Quantity Pending at Job Worker's premises. Qty Re-Exported Quantity which is exported as it is without any utilization. Goods cleared in Home consumption Quantity of Imported goods are cleared in domestic market. Qty Used for Intended Purpose Quantity used to prepare goods. Qty Pending at Importer Premises Quantity which is pending in Importer's warehouse or premises. Qty Pending at JW Premises Quantity which is sent to Job worker for processing of goods. Qty Pending <= Qty Used for Intended Purpose+ Qty Re-Exported + Qty Goods cleared in Home consumption</p>
- 14. Can we use both utilities WEBFORM and Upload Excel utilities to file Monthly Return?
 - Yes. But, if user has more than 500-line items then users are advised to user Upload Excel utility.
- 15. Why am I getting issue of duplicate Bill of Entry while uploading Excel?
 - Please make sure your BE No, BE Date, Item Serial No, Invoice No and Port Code should be unique while uploading excel for each record.
- 16. What are the items that can be imported under the revised norms of IGCR?
 - The Department of Revenue, Ministry of Finance vide its Notification No. 02/2022- dated 01.02.2022 has allowed import of Trimmings and Embellishments and has carried out changes in facility of import of Tags, labels, stickers, belts, buttons, hangers or printed bags and import of lining and interlining material.
 - See the entire list in the annex.

Source : https://old.icegate.gov.in/Download/Frequently Asked Questions IGCR.pdf

Process:

A. Access IGCR Module

- Step 1. The user logs in ICEGATE portal with valid ICEGATE ID and password.
- Step 2. Click on IGCR on the left panel to view the home screen of IGCR module as shown below. Theuser is given 4 options as follows.
 - Prior Intimation- Select this to declare the details of goods intended to be imported or manufactured, job workers (if any) and details of manufacturing unit of Importer or Job worker.
 - Bond Details/ Top up- Select this to request for a fresh continuity bond or top up the already createdbond. Bond Balance is also displayed to the user.
 - Short Receipt- Select this to declare the short or non- receipt of any imported goods in the premises of Importer.

III App	os 🐱 New	Message 🔟	Connectinfy						III Reading	ist
Latest:	time of Cor	onavirus (COV	/ID-19) outbrea	ak, we at ICEGAT	E are closely mo	nitoring the recent o	levelopments. IC	EGATE commits to provide 24*7 seamless supp	port to trade Last Updated : Mar 1, 2022	
Home	About Us	Services	Downloads	Guidelines	Useful Links	Single Window	Contact Us	A- A A+		
	We	lcome to K	CEGATE	Home						
	Filir	ng Servic	es	Welcon	ne To ICE	GATE				
	Fin	ancial Se	rvices	You are log	ged in as: IGC	RUSER				
	Enc	quiry Serv	vices							
	Reg	gistration vices		e-F Use asso	'ayment is can view the details iciated with their expo	of the payment transactio irts and imports	ns Users c	IP Scheme in register for RoDTEP scheme		
	Acc	Services Account Services		Bai	nk Account Mar	agement	Cash Users c	L edger In register and TopUp for Cash Ledger		
	Log	gout		Use	rs can add Bank Accou ntives online.	unt details for AD Code an	d IGCR	in avail the trefit of IGCR exemption		

- <u>B.</u> File Monthly Return- Select this to declare and submit the monthly return statement by the users.Submit Prior Intimation Request by Importer
 - Step 1: User can access the IGCR module as explained in Part A of the document. User can select Prior Intimation on the home screen of the module to submit an intimation of the intended import or view his previous intimations.

🔜 Int	box	×	CeGate : e-Comme	rce Portal of C 🗙	IGCR		×	🥨 Infosys - Personal Re	oom	× +		~ -	- 0	×
← →	c (Iocalhost:8080/i	ceLogin/igcrHome									@ ☆	* 6	5 E
🔢 Apr	ps 👿 Ne	w Message 🛛 🚦 Con	nectinfy										🔝 Rea	ding list
Latest:	ublic Enqu	uiries. For details click	here . *eSANCHIT :- F	or the Step-by-S	tep Procedure Guid	e for Electronic I	Documer	nt Upload, as per Circula	ar 40/2017-	-Customs dated	Last Upd	ated : Feb	18, 202	2
Home	About U	ls Services Dow	nloads Guidelines	Useful Links	Single Window	Contact Us	A- /	A+						
	M	elcome to ICEG	ATE Home >IGC	R										
	Fi	ling Services	Import	of Goods	at Conces	sional Ra	te of	Duty(IGCR)						
	Fi	nancial Services												
	Er	nquiry Services	Prior Intim	ation Bo	ond Details/Top up	Short	Receipt	File Monthly	Return					
	Re	egistration Servi	ices											
	IG	icr												
	A	ccount Services	l											
	Lo	ogout												
	G G	overnment of India nistry of Finance Department	t of Revenue					((The canth	aro Awaro South Asia 201) 🛦 🙀		ational e-gov Award for 2	emance 010-11	
			SM	TP Mail List Sit Copyright Å© 2011 Best	e Map Accessibilit All rights reserved. Dir Viewed at 1024 x 768	y Statement A rectorate of System Resolution Interne	dd to Fav is, Custom it Explorer	ourite Help Terms of s and Central Excise New I 8.0-Later Versions	o f Use Delhi.					
localhosti	8080/iceLog	in/bond_details												
-	, Р Туре	here to search		🖽 💽	🧔 🥥	🚍 🐝	×	🥶 📼		🥥 28°C	^ 👄 🖿	門 (1)	3:46 PM 2/18/2022	31

Step 2: A dashboard will be displayed to the user with all the previous IGCR Identification Numbers (IINs) created by him.

-> C O localHost 8080/icel	ogin/priorinumationDashboard						1 H		₽.,
Apps 📓 New Message 🚦 Connec	tinfy							🗄 Readi	ing
	_								
Welcome to ICEGATE	Home >IGCR > Prior Intim	nation Dashboard							
Filing Services	IGCR - Prior Intim	nation							
Financial Services									
Enquiry Services	-					🛐 New Prior	Intimation		
Registration Services		3307037777			CREATION	FXPIRY		Č	
IGCR	= IIN	GSTIN	COMMISSIONERATE	DIVISION	DATE	DATE	ACTION		
Account Services			Commissioner of Customs	Customs					
Logout	07AAACS0764L1Z82122001	07AAACS0764L1Z8	(Preventive) Jodhpur.	Division Shri Ganganagar	11/02/2022	31/03/2022	Update		
	18AAACS0764L1Z52122001	18AAACS0764L1Z5	Commissioner of Customs, Nagpur	Division-I, Nagpur	07/02/2022	31/03/2022	Update		
	27AAACS0764L1Z62122001	27AAACS0764L1Z6	Principal Commissioner of Customs (Preventive), Delhi	EPC Delhi	07/02/2022	31/03/2022	Update		
	06AAACS0764L1ZA2122001	06AAACS0764L1ZA	Commissioner of Customs (Preventive), Lucknow	EPC, Bareilly	07/02/2022	31/03/2022	Update		

Step 3. User can click on "New Prior Intimation" on the right side as shown to declare the details of the new import to be done by the user.



> Step 4. Prior Intimation Request form with four tabs is displayed to the user.

- Manufacturer Details Details of the Importer
- Goods to be Imported Details of the goods intended to be imported
- Goods to be manufactured Details of the goods intended to be manufactured
- Job Worker Details Details of Job workers if any

ops 📓 New Message 🚦 Connecti	infy						⊞ F	Reading	lis
Welcome to ICEGATE	Home >IGCR > Prior Intimation	n Dashboard > Prior Intimation	Request by the	e Importer					
Filing Services	Prior Intimation Reg	uest by the Importer	(IGCR-1)						
Financial Services		, ,							
Enquiry Services		Prior Intimation Reques	t by the Import	ter (IGCR-1)					
Registration Services	Manufacturer Details Goods to be Imported Goods to be Manufactured Job Worker Details								
IGCR	- Manufacturer Details	Job Worker Details							
Account Services	150.0			0300070005			1		
Logout	Name *			DIAMOND CHAIN			1		
	GSTIN *			Please Select GSTIN ~		1	ŧ		
	State *						j		
	District *			Please Select District ~					
	Commissionerate *								
	Division *						1		
	Address *	ring [Init *		Naroji Nagar			1		
	Process on detaken at manuacte	ining onic					1		

- > Step 5. User needs to enter the following details in the Manufacturer Details tab.
 - a. IEC This will be entered by the system as per the login details
 - b. Name This will be entered by the system as per the login details
 - c. GSTIN User can select from the drop down of GSTINs available in the system
 - d. State This will be entered by the system as per the GSTIN details
 - e. District This will be entered by the system as per the GSTIN details
 - f. Commissionerate This will be entered by the system as per the above details

- g. Division This will be entered by the system as per the above details
- h. Address Address of the premises of the Importer/manufacturer
- i. Process undertaken at Manufacturing Unit of the Importer

Prior Intimation Request by the Importer (IGCR-1)

	Prior Intimation Reques	Prior Intimation Request by the Importer (IGCR-1)								
Manufacturer Details	Goods to be Imported	Goods to be Manufactured	Job Worker Details							
IEC *		0388070005								
Name *		DIAMOND CHAIN								
GSTIN *		Please Select GSTIN	4 ~							
State *										
District *		Please Select Distri	ct 💙							
Commissionerate *										
Division *										
Address *		Naroji Nagar								
Process Undertaken at Manufactur	ring Unit *									

- Step 6: User needs to enter the following information in the Goods to be imported tab. All these details will be corresponding to the goods intended to be imported by the importer.
 - a. CTH
 - b. Description of Goods
 - c. Quantity of Goods -
 - d. UQC
 - e. Value of Goods
 - f. Notification NumberPort of Import

Welc	ome to ICE	EGATE	Home >IG	CR > Prior	Intimation Dasl	hboard > Prior Intima	ition Request by t	ne Importer		
Filing	g Services		Prior Ir	ntimatio	on Request	t by the Impor	ter (IGCR-1)			
Finar	ncial Servio	es								
Enqu	iry Service	es				Prior Intimation Re	quest by the Impo	rter (IGCR-1)		
Regis	stration Se	rvices								
IGCR	l)		Man	ufacturer De	etails	Goods to be Imported	Goods to	be Manufactured	Job Worker D	etails
Acco	unt Servic	es		1è	Description				Notification	Dort of
	out		S.No.	стн '	of Goods	Qty of Goods	UQC	Value of Goods	Number	Import
Logo										

- Step 7: User needs to enter the following information in Goods to be manufactured tab.
 - a. CTH CTH of the Goods to be manufactured
 - b. Nature of goods produced
 - c. Notification Number
 - d. SAC Code Service Accounting Code which is optional field and relevant only for the serviceproviders.

Filing Services	Duion Intimat	ion Domus	at hutha lunnartar (ICCD	1)		
	Prior Intimat	ion Reque	est by the importer (IGCR	(-1)		
Financial Services				and the second		
Enquiry Services			Prior Intimation Request by the I	mporter (IGCR-1)		
Registration Services	_					
IGCR	Manufacturer	Details	Goods to be Imported Good	is to be Manufactured	Job Worker Det	ails
lock						
Account Services	S No.	СТН	Nature of Goods Produced	Notification Number	SAC	Code
Account Services	S.No.	СТН	Nature of Goods Produced	Notification Number	SAC	Code
Account Services	S.No.	СТН	Nature of Goods Produced	Notification Number	SAC Previous 1	Code

- Step 8: User needs to provide the following details in the Job Worker details section.
 - a. Name
 - b. GSTIN
 - c. Address
 - d. Process undertaken at Unit of the Job Worker
 - e. Nature of Goods produced

Welcome to ICEGATE	Home >IGCR > Prior Intimatio	n Dashboard > Prior Intimation	Request by the Importer		
Filing Services	Prior Intimation Req	uest by the Importer	(IGCR-1)		
Financial Services		Prior Intimation Reques	t by the Importer (IGCR-1)		
Enquiry Services					
	Manufacturer Details	Goods to be Imported	Goods to be Manufactured	Job Worker	r Details
Account Services					
Logout	Name *				
	Address *				
	Process at Unit *				
	Nature of Goods Produced *				
	Save				
	S.No. Name GSTIN	Address of Unit Proc	ess at Unit Nature of	Goods Produced	Action
			And the second se	A SKOCH O	National e-roverna
Government of India Ministry of Finance Department of Rever	nue		(The coardibaro Award South Asia 2011	Digital Netusion	Award for 2010-1
Geverament of India Meansh of Finance Department of Reve Type here to search ID/ BG Details × (2) O localhost:8080/iceLogin	ceGate : e-Commerce Portal of C X	9 谢 🗖 🍓 🗴	Infosys - Personal Room	× +	************************************
Covernment of India Memory of Finance Department of Rever Type here to search ID/ BG Details × (3) (0) localhost:8080/iceLogin New Message (Connectinfy New Message (Connectinfy Connectinfy	ceGate : e-Commerce Portal of C X 2 //igcrHome	9 🤌 🗖 🍇 X	Infosys - Personal Room	X +	- Award to 2018-1 → 1 □ 4 0 2/4 ✓ - E ★ Updated : Feb 1
Geverament of India. Menuty of Finance Department of Rever Type here to search ID/ BG Details × ID/ BG Details × IO Iocalhost 8080/iceLogir New Message Connectify Connectify Cenquiries. For details click here. Out Us Services Downloads 	ceGate : e-Commerce Portal of C X VigcrHome •eSANCHIT For the Step-by-Step Pr Guidelines Useful Links Sing	IGCR × ocedure Guide for Electronic Docume le Window Contact Us	Infosys - Personal Room Infosys - Personal Room Hupload, as per Circular 40/2017 A A+	X +	· Award to 2010-1
Covernment of India Memory of Finance Department of Rever Type here to search ID/ BG Details × (2) O localhost:8080/ceLogin New Message Connectinfy New Message Connectinfy Cenquiries. For details click here. Out Us Services Downloads Welcome to ICEGATE	ceGate : e-Commerce Portal of (× //igcrHome Guidelines Useful Links Sing Home >IGCR	9 🧼 🖬 🍇 🔊	Infosys - Personal Room Upload, as per Circular 40/2017 A A+	X +	- Award to 2018-1 → 1 □ 4 0 2/1
Covernment of India Menulty of Finance Department of Rever Type here to search ID/ BG Details	CeeGate : e-Commerce Portal of C X CeeGate : e-Commerce Portal o	IGCR X occedure Guide for Electronic Docume le Window Contact Us A- Concessional Rate of	Infosys - Personal Room Upload, as per Circular 40/2017 A A+ E Duuty/(IGCR)	X +	- Award to 2018-1 ■3 1 □ 40 3 2/ ∨ - ⊡ ☆ 1 Updated : Feb 1
Government of India Menulty of Financia Department of Rever Type here to search ID/ BG Details	Image: Second	IGCR × ocedure Guide for Electronic Docume le Window Contact Us A - d Concessional Rate or	Infosys - Personal Room Upload, as per Circular 40/2017 A A+ f Duty(IGCR)	X +	· Award to 2018-1 ■ 3 1 4 0 2/4 ✓ - E ★ Updated : Feb 1
Gevernment of India Membry of Finance Department of Rever D Type here to search ID/ BG Details \(\begin{aligned} & \lefty & \end{aligned} & \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} & \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} & \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} & \end{aligned} \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} & \end{aligned} \end{aligned} \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} & \end{aligned} \end{aligned} \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} & \end{aligned} \end{aligned} \end{aligned} \end{aligned} \(\begin{aligned} & \end{aligned} & \end{aligned} & \end{aligned} alig	CeeGate : e-Commerce Portal of C × CeeGate :	IGCR × occedure Guide for Electronic Docume le Window Contact Us A- Concessional Rate or add/BG	The searchings Award The searchings A	X +	· * Award to # 2018-1 ■ 3 ∜
Gevernment of India Membry of Finance Department of Rever Type here to search ID/ BG Details	Image: Second State and S	9 IGCR × IGCR × ocedure Guide for Electronic Docume le Window Contact Us A- Concessional Rate of Concessional Rate of Documentary Short Receipt	The searchings Award The searchings A	X +	- Award to 2018-1 → 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Geverament of India Menuty of Finance Department of Rever Type here to search ID/ BG Details × © 1 O localhost 8080/iceLogir New Message Connectinfy Conduits For details click here. Out Us Services Downloads Welcome to ICEGATE Filing Services Financial Services Enquiry Services Registration Services Information Services Registration Services	Image: Second	IGCR × ocedure Guide for Electronic Docume le Window Contact Us A- Concessional Rate of nd/BG	The concluse Award Infosys - Personal Room Infosys - Personal Room Int Upload, as per Circular 40/2017 A A+ F Duty(IGCR)	X +	· *Award to 2018- ■ 3 1 1 40 3 2/ ✓ – E ☆
Government of India Menuty of Finance Department of Rever Type here to search ID/ BG Details	The second secon	IGCR × ocedure Guide for Electronic Docume le Window Contact Us Concessional Rate or Concessional Rate or hd/BG	Infosys - Personal Room Upload, as per Circular 40/2017 A A+ Duty(IGCR) File Monthly Return	X +	· *Award to # 2018- ■ 3 ∜ □ 40 3 2/ ∨ - ⊡ ☆ 1 Updated : Feb 1
	Image: Same of the second s	IGCR × ocedure Guide for Electronic Docume le Window Contact Us A Concessional Rate of nd/BG	Control of the c	X +	- Award to 2018-1 ■3 1 1 40 3 2/ ∨ - ⊡ ☆ Updated : Feb 1
Generation of India Membry of Finance Department of Rever Type here to search ID/ BG Details	CeeGate : e-Commerce Portal of (X) VigcrHome *esANCHIT :- For the Step-by-Step Pr Guidelines Useful Links Home >IGCR Import of Goods at Prior Intimation Prior Intimation	IGCR × ocedure Guide for Electronic Docume le Window Contact Us A Concessional Rate of nd/BG	Critical and a service an	X +	- Award to 2018-1 ■3 1 1 40 3 2/1 ↓ - ⊡ ☆ ↓ Updated : Feb 1
Generation of India Menutry of Financia Department of Rever Type here to search ID/ BG Details	Image: Second	IGCR × occedure Guide for Electronic Docume le Window Contact Us A Concessional Rate or nd/BG	Control of the c	X + Customs dated Last	- Award to 2018-1 ■ 2 1 4 4 2/1 → - ⊡ ☆ ☆ Updated : Feb 1
Coveriment of India Membry of Finance Department of Rever Dype here to search ID/ BG Details	Tree	IGCR × occedure Guide for Electronic Docume le Window Contact Us A- Concessional Rate or nd/BG Short Receipt	The conclusion Award The conclusio	X +	- Award for 2018-1 → 1

User can access the IGCR module as explained in Part A of the document. User can select Bond/BG Detailson the home screen of the module to submit a request for a fresh continuity bond or top up the existing continuity bond or view balance of the bond or provide BG details.

D. Create Fresh Continuity Bond

<u>Step 1:</u> User is required to fill the following information to create a new request for a fresh ContinuityBond.

Bond Details/Top up Bond Details/Top up Registration Services IGCR Registration Services IGCR Registration Services Dogout Please Select Registrations Bond Type * Please Select Registrations Bond Type * Please Select Registrations Bond Type * Please Select Registrations Bond Number * Please Select Registrations Ancount of Bond * Fresh with BOS Presh with BOS Amount of Bond * Fresh with BOS Please Select Registrations Bond Number * Presh with BOS Place Select Category of Bond * Fresh with BOS Select Bond Date * Select Dot 0 Yeards Select Select Bord Date Select Deate Select Presh without 27AAACS0764L1Z82122001 NA Colsc Here	Apps	🖉 New Message 🔣 Connectinfy										Readin	ng l
Enquiry Services Bond Details/Top up Registration Services IGCR Account Services Image: Sect Request Type * Logout Please Select Request Type * Bond Type * Anendment with Amount and GS Details Amount of Bond * Fresh with So? Edge of Bond * Fresh with So? Bond Date * Image: Sect Sect Sect Sect Sect Sect Sect Sect		Financial Services											
Registration Services IGCR IGCR IN * Account Services Image: Select Request Type * Logout Image: Select Request Type * Bond Type * Amendment with Amount and Go Details Amount of Bond * Fresh with Soft and BO Details Category of Bond * Fresh with Soft and BO Details Bond Date * Image: Select		Enquiry Services				1	Bond Details/I	lop up					
IGCR Bond Type * IPRease Select Request Type: IGCR Bond Type * Anendment with Amount Account Services Bond Yumber * Amendment with Amount and BG Details Logout Anound Bond * Fresh with BG/K Bond Number * Fresh with BG/K Bond Bond Date * Bond Type * Bond Type * Bond Date * Bond Type * Bond Type * Bond Date * Catagory of Bond * Fresh with SG/K Bond Date * Catagory of Bond * Bond Type * Status Bond Date * Catagory of Bond * Bond Type * Pending Request Q202: 02- 1000000 Fresh without 27AAACS0764.1252122001 NA		Registration Services											
NOCR No Account Services Bond Type * Bond Sumber * Amendment with Softwalls Amount of Bond * Fresh with Softwalls Category of Bond * Fresh with Softwalls Bond Date * 0 Softwall 0 Sof		ICCR	Request Type *			-Please Select	Request Type-						
Account Services Bond Type * Amendment with 80 Details Logout Bond Number * Presh with 80% Anount of Bond * Presh with 80% Anount of Bond * Presh with 90% Bond Date * 0 Bond Date * 0 Citck Here to vive Status Description: Service Bond Status Bond Number Status Bond Pending Request 2022-02- 1000000 Pending Request 202-01- 1000000 Pending Request 202-01- 1000000		IGCK	IIN *			Amendment w	with Amount						
Logout Bond Number * Amendment with Amount and BG Details Amount of Bond * Fresh with Soft and BO Details Category of Bond * Fresh with Soft and BO Details Bond Date *		Account Services	Bond Type *			Amendment w	rith BG Details						
Amount of Bond * Fresh withbut BG% Category of Bond * Fresh withbut BG% Bond Date * Cick Here View Status Description: Bond Date * Cick Here View Status Description: Bond Number Status Bond Bond Amount Request Type IIN Remark Bond Number Status Bond Date 2022-02- 10 1000000 Fresh without 27AAAC50764L1262122001 NA Cick Here		Logout	Bond Number			Amendment w Fresh with BGS	nth Amount and	BG Details					
Category of Bond * Fresh without B0% B0% * 0 Bond Date * 0 Submit Category of Bond * Citk Here to view Status Description. E Bond Number Status Bond Number Status Pending Request 2022-02- 1000000 Presh without 27AAACS0764L1262122001 NA Click Here			Amount of Bon	d *		Fresh with BG	% and BG Details						
Bond Date * D Submit C Pending Requested Pending Requested 2022-02- 1000000 Fresh without Bonk Citick Here	- 20		Category of Bo	nd *		Fresh without	BG%						
Bond Date * Image: Constraint of the status description: Submit Status Bond Date Bond Amount Request Type IN Remark Bond Utilisation Pending Request 202-92- 1000000 1000000 Fresh without 27AAC50764L1252122001 NA Click Here			BG% *			0							
Submit Click Here to view Status Description: Search Bond Bond Bond Search Bond Bond Status Bond Request Type IIN Remark Bond Pending Requested 2022-02- 1000000 Tresh without 27AAACS0764L1262122001 NA Click Here			Bond Date *										
Bond Number Status Bond Date Bond Amount Request Type IIN Remark Presh without Bond Utilisation Pending Requested 19 1000000 Fresh without Bolk 27AAAC50764L1262122001 NA Click Here			Submit Click Here to vie Show 10 v eet	ew Status Desci	ription.					Search:			
Pending Requested 2022-02- 19 Toobood Fresh without BG% 27AAAC50764L1262122001 NA Click Here			Bond Number	Status	Bond Date	Bond Amount	Request Ty	pe	IIN	Remark	Bond Utilisation		
			Pending	Requested	2022-02-	1000000	Fresh witho	ut 27AAAC	60764L1Z621220	001 NA	Click Here		

a. Request Type - User can select the following options.

a.1 Fresh without BG%- BG% field will be disabled for the user because the BG% is zero

a.2 Fresh with BG%- User can enter the BG%. This is used in case the user doesnot have BGdetails at the time of request submission. User can submit the BG details later on by selectingAmendment with BG details in the request type.

a.3 Fresh with BG% and BG details- User can enter the BG % in the field provided. Along with this, user will provide details of the Bank guarantee as provided below –

Financial Services	1 Augustin					
Enquiry Services			Bond Details/Top up			
Registration Services	Descust Toront	French with	PCW and PC Dataile			
IGCR	IIN *	Presh with	764I 17C2122001 ×			
Account Services	Bond Type *	IGCR				
lessut	Bond Number *	NA				
Logout	Amount of Bond *	10000				
	Category of Bond *	Continuity	Bond			
	BG% *	2				
	Bond Date *	2022/02/27				
	Note- BG Details marked with	1 * are mandatory. Click on	Add BG Row to add BG Deta	ails.		
	BG Serial Number*	BBG Number*	BBG Date*	BG Amount*	BG Expiry Date*	

b. IIN - User to select the IGCR Identification Number (IIN) created after declaring prior Intimationrequest.

- c. Bond Type IGCR will be selected automatically
- d. Bond Number This will be NA in case of a fresh bond request
- e. Amount of Bond To be entered by the user
- f. Category of Bond Continuity Bond will be selected automatically
- g. BG Bank Guarantee percentage Involved
- h. Bond Date Current date can be entered by the user

C.1 Top Up/Amend Existing Continuity Bond

<u>Step 1.</u> User is required to fill details in the following fields to amend an existing bond.

Apps	🐱 New Message 🚾 Connectinfy										📰 Rei	iding li
	Financial Services											
	Enquiry Services				1	Bond Details/	Гор ир					
	Registration Services											
		Request Type *			-Please Select	Request Type-	~					
	IGCR	IIN *			Amendment w	Request Type- ith Amount						
	Account Services	Bond Type *			Amendment w	ith BG Details						
	Logout	Bond Number *			Amendment w Fresh with BG9	ith Amount and	BG Details					
		Amount of Bond	Amount of Bond *			6 and BG Details						
		Category of Bor	id *		Fresh without B	3G%						
		BG% *			0							
		Bond Date *										
		Submit Click Here to view Show 10 v entri	v Status Descr	iption.					Search:		2	
		Bond	Status	Bond Date	Bond Amount	Request Ty	ре	IIN	Remark	Bond Utilisation		
		Number		Dute								
		Number Pending	Requested	2022-02- 19	1000000	Fresh witho BG%	27AAACS	0764L1Z62122	001 NA	Click Here		
		Number Pending	Requested	2022-02- 19	1000000	Fresh witho BG%	27AAACS	0764L1Z62122	001 NA	Click Here		

a. Request Type – User can select the following options.

a.1 Amendment with Amount- To be selected in case of Bond Top Up Requests.

🖾 Inbox	× 💩	IGCR	×	+							~	-	٥	×
\leftrightarrow \rightarrow C (localhost:8080/iceLog	in/bond_details									Ŀ	☆	* 😩	:
🔢 Apps 🛛 New	/ Message 🛛 🔣 Connectinf	iy										E	Reading	g list
Fina			40.10	~ ٣										^
Fina	ncial Services					Bond (lotails/Top							
Enqu	uiry Services					Bond t	retails/ top t	up						
Regi	istration Services	Request Type *				Amendment	with Amoun'	t	~					1
IGCI	R	IIN *				27AAACS076	4L1Z621220	01 ~	140					
Acc	ount Services	Bond Type *			F	GCR		1						
100		Bond Number *				2001001		1						
Logi	Sut	Amount of Bond	* E		[1000000]						
		Balance amount	of Bond *		[1298377								
		Top-Up Bond Ar	nount *		[1300000								
		Category of Bon	d *			Continuity Bo	nd	1						
		BG% *			1	0]						
		Bond Date *			ſ	2022/02/27) 📰						
		Submit												
		Click Here to view	w Status Desr	ription										
		Show 10 v entri	e	inputor.						Search:				
		Bond Number	Status	Bond Date	Bond Amou	l Requ	Jest Type		N	Remark	Bond Utilisatior	1		
		2001002	Processed	2022-02-	1000	Erest	with BG%	06444C50764	U 17A212200	1 Done	Click Here			-
🗄 🔎 Туре I	nere to search		Ħ 🚯	9	۵ 📮	16	Þ 💽	w.		🌙 26℃ 🔨	🦔 🖙 🖽 d	») 9:5: ») 2/27	3 AM 7/2022	31

a.2 Amendment with BG details- To be selected in case of providing only BG details

\rightarrow	C 🛈 localhost:8080/iceLogin	n/bond_details									l	2 \$	*	-	
Apps	New Message 📶 Connectinfy												🗄 Re	ading	1
	Financial Services	Dona Det		чр											
	Enquiry Services		Bond Details/Top up												
	Registration Services														
		Request Type *			Amendmer	nt with BG D	etails	~							
	IGCR	IIN *			06AAACS0	764L1ZA212	2001 ~								
	Account Services	Bond Type *	Bond Type * IGCR Bond Number * 20010												
	Logout	Bond Number													
		Amount of Bond * 1000			1000										
Ĵ		Category of Bo	Category of Bond *			lond									
		BG% *			2										
		Bond Date *			2022/02/27										
		Note- BG Detail	s marked with '	* are mand	latory. Click on	Add BG Row	to add BG D	etails.							
		BG Serial Number*	BBG Number*	BBG Date*	BG Amount*	BG Expiry Date*	Bank Branch Code	Bank Name	Bank Address 1	Bank Address 2	Bank State	Bank PIN			
						No data a	vailable in tab	le							
										P	revious	Next			
		Submit								Add BG Row	Delete B	G Row			
			1200 12 1												

 $a.3\ \text{Amendment}$ with Amount and BG Details- To be selected in case of Bond Top Up and providing BG details

b. IIN - User to select the IGCR Identification Number (IIN) created after declaring prior

\rightarrow	C 🛈 localhost:8080/iceLo	gin/bond_details									1	8 \$	*	-
Apps	🐱 New Message 🛛 📶 Connecti	nfy											E P	eac
X	Financial Services													
	Enquiry Services					Bond D	etails/Top	up						
	Registration Services	Descent Taxa				A second second		and BC Date	1					
	IGCR	Request Type				Amendment	with Amoun	t and BG Deta	ils 🗸					
	Account Convices	Bond Tune *				UGAAACSU764	4L1ZA21220							
	Account Services	Bond Number				1GCK]						
	Logout	Amount of Bon	d *			1000]						
10		Balance amoun	t of Bond *			197404								
		Top-Up Bond A	mount *			1300000								
		Category of Bo	nd *			Continuity Bor	nd							
		BG% *				2								
		Bond Date *				2022/02/27								
		Note- BG Detail	s marked with	* are man	atory. Click	on Add BG Rov	v to add BG	Details.						
		BG Serial Number*	BBG Number*	BBG Date*	BG Amoun	BG Expiry t* Date*	Bank Branch Code	Bank Name	Bank Address 1	Bank Address 2	Bank State	Bank PIN		
						No data a	wailable in t	able						
										ţ	revious	Next		
										Add BC Dow	Dalata P	C Dow		
R	Type here to search		Hi 🚯	9	🥑	। 🔹 🕻	ኦ 🛃	W		🌙 26°C 🖍	🛯 👩 🖬 🖥	⊊ (),	9:55 AN	22

Intimationrequest.

- c. Bond Type IGCR will be selected automatically
- d. Bond Number This will be pre-filled by system
- e. Amount of Bond The original amount of the bond when it was created
- f. Balance amount of Bond The balance of the bond after utilization

g. Top Up Bond Amount – The amount to be added to the balance amount of Bond. Please note that thetop up bond amount cannot be less than amount of bond.

- h. Category of bond Continuity Bond will be selected automatically
- i. BG Bank Guarantee percentage involved
- j. Bond Date Current date can be selected by the user

Step 2: Subsequently, the physical copy of the bond and bank guarantee, wherever applicable will be submitted by the importer to the jurisdictional customs officer. The Bond format is shared in Annexure Aand Adding BG/Bond Amendment format is shared in Annexure B of Circular No. 04/2022-Customs. <u>https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2022/Circular-No- 04-2022.pdf</u>

Upon acceptance, the jurisdictional customs officer shall approve the bond request on the IGCR moduleat ICEGATE. The user can view the status of requests as explained in the next section.

C.2 View Bond Utilization Details

Users can view the status of the Bonds created or amended with BG details, wherever applicable in adashboard available on the screen.

→ C () localhost:8080/iceLogin/	bond_details						e r	* *
Apps 📓 New Message 🚦 Connectinfy	Category of Bong	-		L ODTID	UITV KOND			🗄 Readir
	Cubrait							
	Click Lloss to view	Status Description						
	Bond	status Description.	Bond	Bond	Request		Bond	Ê.
	Number	Status	Date	Amount	Туре	IIN	Utilisation	
	100000284	Processed	2022-02-18	1090000	Amendment	27AAACS0764L1Z62122001	Click Here	
	100000284	Processed	2022-02-17	1080000	Amendment	27AAACS0764L1Z62122001	Click Here	
	100000284	Processed with Error	2022-02-15	1070000	Amendment	27AAACS0764L1Z62122001	Click Here	
	100000284	Processed	2022-02-15	1070000	Amendment	27AAACS0764L1Z62122001	Click Here	
	100000284	Processed with Error	2022-02-02	1000	Amendment	27AAACS0764L1Z62122001	Click Here	
	100000284	Processed with Error	2022-02-11	100000	Amendment	27AAACS0764L1Z62122001	Click Here	
	100000288	Processed	2022-02-11	1000	Fresh	07AAACS0764L1Z82122001	Click Here	
	100000385	Processed with	2022 02 00	1000	Amondmont	1844400076411752122001	Circle Harry	

The explanation of the Bond Status is given as below.

a. Requested- New Request initiated by the user (Fresh or Amendment request)

b. Processed – Bond Request is processed by Customs and is pending with Customs Officer to Accept orReject.

c. Processed with Error – Bond request is processed by Customs with an error. Error Descriptions arementioned as below:

	FRESH BOND REQUEST									
S No	ERROR CODE	DESCRIPTION								
1	00	FRESH BOND REQUEST PROCESSED SUCCESSFULLY AT CUSTOMS AND BOND NO GENERATED								
2	01	BOND NO ALREADY GENERATED AT CUSTOMS								
3	02	INTERNAL ERROR OCCURRED								
4	03	DUPLICATE BOND REQUEST FOUND								

	AMENDMENT BOND REQUEST											
S No	ERROR CODE	DESCRIPTION										
1	00	AMENDMENT BOND REQUEST PROCESSED SUCCESSFULLY AT CUSTOMS AND BOND AMOUNT UPDATED										
2	21	BOND NO NOT AVAILABLE FOR AMENDMENT REQUEST										
3	22	INTERNAL ERROR OCCURRED										
4	23	AMENDMENT BOND AMOUNT IS LESS THAN THE ORIGINAL BOND AMOUNT										
5	23	DUPLICATE BOND AMENDMENT REQUEST FOUND										

d. Accepted – Bond request is processed by Customs and accepted by Customs officer.e. Rejected - Bond request is rejected by Customs Officer.

E. Monthly Return Statement

<u>Step 1</u>: User can access the IGCR module as explained in Part A of the document. User can select "File Monthly Return" on the home screen of the module to submit the utilization of the imported goods in a particular month.



<u>Step 2:</u> User can select the Financial Year and Month and IIN for which the utilization details are to be submitted.

Please note that user needs to submit the return statement for a month latest by 10th of the following month.User cannot proceed to declare the utilization of a month without submitting the details of the previous month.

					*Attentio	n: ICEGATE	common enquiry se	rvices are available	at H Las	t Updated : Fel	24, 20
Js Services Downloads Gu	uidelines	Useful Links	Single Wind	dow Contact Us	A- A A+)					
Welcome to ICEGATE	Home	>DashBoard	>Monthly R	eturn Statement							
JOB STATUS	Мо	nthly Retu	urn State	ement(IGCR	3)						
CUSTODIAN RECONCILIATION	Year	Select ¥ *	MONTH	Please Select Mo	nth 🗙 🔹	IIN	Please Select IIN	*	Go		1
CB WISE DAILY SUMMARY											
NAVIGATION DOCUMENT FOR NEW DTS											
E-PAYMENT											
FILE UPLOAD											
e-SANCHIT											
APPLICATION FOR SCMTR											
Credit Ledger											
e-SANCHIT											
GSTIN Enquiry											
IGST Validation Details											
Query Renly											

Step 3: User is required to provide information in the following four tabs.

a. Goods Imported: Details of goods actually imported by the importer

- b. JW and Unit Transfer Details: Details of goods shared/received for/from job work
- c. Re-export: Details of goods re-exported
- d. Home Consumption: Details of goods cleared in domestic market after payment of duty

st:			*Attention: ICEGATE comr	non enquiry services are available a	at Home > Public Enquiries. For deta	ails click F Last Updated : Fe
e About	Is Services Downloads	Guidelines Useful Link	s Single Window Cor	itact Us A- A A+		
	Welcome to ICEGATE	Home >DashBoard	d >Monthly Return Stat	ement		
	JOB STATUS	Monthly Re	turn Statement(IGCR3)		
	CUSTODIAN RECONCILIATION	Year 2020 ▼ *	MONTH Februar	∕ ∨ * IIN [18AAACS0764L1Z52122001 ¥	* Go
	CB WISE DAILY SUMMA		DRTED JW &	INIT TRANSFER DETAILS	RE EXPORT	Home Consumption
	NAVIGATION DOCUMEN	NT Details of Goods Imp	orted, Consumed, Re-Export	ed, Pending For Use OR Cleared On	Payment Of Duty During The Month	1
	E-PAYMENT	Delete BE Num	iber BE Date	Specified Purpo	se Qty of Impo	ort Openin
	FILE UPLOAD	Row	08 FEB 2022			
	e-SANCHIT	<u>1001323</u>	08-FEB-2022			
	APPLICATION FOR SCM	TR				•
	Credit Ledger					Previous 1 Next
	e-SANCHIT	Validate & Save	Download To Excel A	dd Row Delete Last Row		
	GSTIN Enquiry	_				
	IGST Validation Details					
	Query Reply					

<u>Step 4:</u> User needs to enter the following information in the Goods Imported Tab.

- a. BE Number As per the details of the imported goods
- b. BE Date As per the details of the imported goods
- c. Specified Purpose As per the details of the imported goods
- d. Quantity of Import Quantity of goods actually imported
- e. Opening Balance Opening Balance of the quantity of goods for the month selected.
- f. Date of clearance Date of import
- g. Value of Goods In INR
- h. Duty foregone Amount of duty involved (BCD, Cess, Other Customs Duty, IGST)
- i. Quantity Received To be entered by the user
- j. Date of receipt of Goods Date of receipt of goods in the premises of the Importer
- k. Quantity not received Quantity of goods not received in the premises of the Importer. This should also be declared in IGCR 2 form, as explained in section E of the document.
 - 1. Quantity used for Intended purpose As per user
- $\rm m.~Goods~Re$ exported Quantity of goods to be re-exported. This should be declared in Step 6 of the section.
- n. Goods cleared on payment of Duty Quantity of goods cleared for Home Consumption. This should be declared in Step 7 of the section.
- $_{\rm O}$. Quantity pending in stock at Importer's premises This will be added to the closing balance of the month.
- $\ensuremath{p}.$ Quantity pending in stock at job worker's premises This will be added to the closing balance of the month.
- (Note- In case the BE details are not provided in the dashboard, user can manually enter the previousmonths' BE details by clicking on Add Row)

Step 5. User needs to enter the following information in JW and unit transfer section.

Latest: is availabl	e at ICEGATE under login. *At	Attention Exporters : Registration of your bank Accounts with Customs is required for IGST refunds before filing Shipping Bills. Ignore if al Last Updated : Feb
Home About U	s Services Downloads	Guidelines Useful Links Single Window Contact Us A- A A+
~	Welcome to ICEGATE	Home >DashBoard >Monthly Return Statement
	JOB STATUS	Monthly Return Statement(IGCR3)
	CUSTODIAN RECONCILIATION	Year 2020 • * MONTH February • IIN 18AAACS0764L1Z52122001 • * Go
	CB WISE DAILY SUMMARY	GOODS IMPORTED JW & UNIT TRANSFER DETAILS RE EXPORT Home Consumption
	NAVIGATION DOCUMENT FOR NEW DTS	π
	E-PAYMENT	Details OF JW Delete BE Number BE Date Port Code INVOIC
	FILE UPLOAD	— Row Name Address GSTIN
	e-SANCHIT	
	APPLICATION FOR SCMT	TR Previous 1 Mart
	Credit Ledger	
	e-SANCHIT	Add Row Delete Last Row Validate & Save
	GSTIN Enquiry	-
	IGST Validation Details	-
	Query Reply	

a. Details of Job Worker – Select name from the drop-down. List of Job workers' names entered in theprior intimation is displayed for the user to select. Address and GSTIN are prepopulated as per the information provided in prior intimation.

- b. BE Number As per the details of the imported goods
- c. BE Date As per the details of the imported goods
- d. port of Import As per the details of the imported goods
- e. Invoice Number As per the details of the imported goods
- f. Item Number As per the details of the imported goods
- g. Quantity sent for Job Work Quantity involved to be entered by the user
- h. Delivery challan/ e-way bill Delivery details to be entered by the user
- i. Date of sending the goods for Job work
- j. Date of receipt of goods from Job Work Must be within six months of sending the goods for job work
- k. Quantity used for intended purpose and removed directly from the JW premises
- 1. Quantity used for intended purpose and received back at the importer's premises
- m. Quantity used for intermediate product and received back at importer's premises
- n. Quantity received at the importer's premises from the JW without processing
- (Note- The sum of quantity declared in k, l, m, n fields should sum up to Quantity of goods sent for Job work)

Step 6: User is required to enter the following information in re-export section

Latest: w field 'Segregation T	ime' is being added to the Segre	gation Report from 25th July 201	7. You are requested to m	ke the changes accordingly at y	your end to avoid disruption'.	Last Updated : Feb 24, 2022
Home About Us Services	Downloads Guidelines	Useful Links Single Wind	ow Contact Us A-	A A+		
Welcon	ne to ICEGATE Home	>DashBoard >Monthly Re	turn Statement			
JOB STAT	Moi	nthly Return State	ment(IGCR3)			
CUSTOD	IAN Year	2020 × * MONTH	February 🗸	* IIN 18AAACS07	764L1Z52122001 ✔ *	Go
CB WISE	DAILY SUMMARY	GOODS IMPORTED	JW & UNIT TRANSFER DET	AILS RE EXPO	DRT Ho	me Consumption
NAVIGAT FOR NEV	TION DOCUMENT					
E-PAYME	INT Row	BE Number	BE Date Port	Code INVOICE NUMBER	R Item Sr No.	Qty Re-Exported
FILE UPL	DAD					
e-SANCI	нт					Previous 1 Next
APPLICA	TION FOR SCMTR	Add Row Delete Last Row	Validate & Save			
Credit Le	dger					
e-SANCH	IT					
GSTIN Er	nquiry					
IGST Vali	dation Details					
Query Re	eply					

- a. BE Number As per the details of the imported goods
- b. BE Date As per the details of the imported goods
- c. port of Import As per the details of the imported goods
- d. Invoice Number As per the details of the imported goods
- e. Item Number As per the details of the imported goods
- f. Quantity re-exported Quantity of goods involved in Re-export
- g. SB Number As per the details of the corresponding export
- h. SB Date As per the details of the corresponding export
- i. Port of Export As per the details of the corresponding export

Step 7: User is required to enter the following information in Home Consumption section.

- a. BE Number As per the details of the imported goods
- b. BE Date As per the details of the imported goods
- c. port of Import As per the details of the imported goods
- d. Invoice Number As per the details of the imported goods
- e. Item Number As per the details of the imported goods
- f. Quantity cleared Quantity of goods involved in Home Consumption
- g. Amount paid Amount of duty paid for the goods involved
- h. Capital goods cleared after depreciation User can select Yes or No option

- ${\rm i.}$ Date of Clearance Date of clearance of goods for home consumption
- j. Remarks Any relevant information

③ IceGate : e-Commerce Portal of ⊂ x ↓ ③ IceGate	e : e-Commerce Portal of C 🗙 💶 IGCR X 🕇	٥	×
\leftrightarrow \rightarrow C (i) localhost:8080/iceLogin/popu	ulateEntityAction#tab2	* =	:
Latest: if roll-out Guidance Note for Importers and E Home About Us Services Downloads Guidance	Exporters' for details Click Here *Attention Exporters: All SBs to be filed in new format (click here) from 00:00 hrs 28.06.2017. For Last Updated : Feb 24, a uidelines Useful Links Single Window Contact Us A- A A+	2022	
Welcome to ICEGATE	Home >DashBoard >Monthly Return Statement		
JOB STATUS	Monthly Return Statement(IGCR3)		
CUSTODIAN RECONCILIATION	Year 2020 * MONTH February * IIN 18AAACS0764L1Z52122001 * Go		1
CB WISE DAILY SUMMARY	GOODS IMPORTED JW & UNIT TRANSFER DETAILS RE EXPORT Home Consumption		
NAVIGATION DOCUMENT FOR NEW DTS	Delete		
E-PAYMENT	BE Number BE Date Port Code INVOICE NUMBER Item Sr No. Row		
FILE UPLOAD			
e-SANCHIT	Previous 1 Next		
APPLICATION FOR SCMTR	Add Row Delete Last Row Generate OTP & Submit		
Credit Ledger			
e-SANCHIT			
GSTIN Enquiry			
IGST Validation Details			
Query Reply			-
F P Type here to search	🛱 🍏 🥅 🥐 😘 🐻 💆 🍎 🖚 🎲 🧏 🕷 🧔 🖉 🥥 🧕 🕯 🔶 31°C / 🖓 🖕 🗒	5:41 PM	76)

F. Declare Short/non-Receipt of Imported goods (IGCR 2)

<u>Step 1:</u> User can access the IGCR module as explained in Part A of the document. User can select "Short Receipt" on the home screen of the module to submit the details of the imported goods which were not received in the importer's premises.



<u>Step 2:</u> In case the user has received less quantity of goods, user needs to fill this form with the following fields.

- a. IIN IGCR Identification Number created for the Import request.
- b. BE Number As per the Imported goods details
- c. BE Date As per the Imported goods details
- d. Port of Import As per the Imported goods details
- e. Invoice Number As per the Imported goods details
- f. Item Number As per the Imported goods details
- g. Qty not received Quantity of imported goods not received in premises
- h. Amount paid Amount of Duty paid for the quantity not received

→ C (i)	localhost:8080/iceLogir	h/short_receipt_import							6 4		ň,
os 🐱 New N	Nessage 🚦 Connectinfy										Re
Welc	ome to ICEGATE	Home >IGCR > Non-Receipt	or Short Rec	eipt of Im	ported Good	5					
Filing	Services	Non-Receipt or Sho	ort Recei	pt of Ir	nported	Goods (IG	CR-2)				
Finan	cial Services										
Enqu	iry Services		Non-Re	ceipt or Sl	nort Receipt	of Imported Go	ods (IGCR-2)				
Regis	tration Services	IIN	BE N	umber	B	E Date		Port of Imr	ort	7	
IGCR	8		DE IN	umber	-		Black	Fort or imp	ont		
Acco	unt Services	Please Select IIN				1	Please Select I	ort of import			
Logo	ut							Previous	1 Next	=a 	
		Add Row Delete Row Sa	ve								
		Show 10 V entries						Search:		3	
		IIN	BE Number	BE Date	Port of Import	Invoice Number	ltem Number	Quantity not received	Amount paid		
		18AAACS0764L1Z52122001	1001324	2022- 02-08	INBLJ6	1213ABC	ABC12	11000000	100		
		02AQDPP8277H2ZM2122001	BE1	2022-	INBVC6	IN1	IT1	QU1	AM1		
		10 10 STREET		and the second second	100			~		1:20 F	M

Source: <u>https://www.old.icegate.gov.in/Download/IGCR_Advisory_v0.3_280222.pdf</u> | ICEGATE

As per revised notification Notification No.02/2022-Customs dated 02.02.2022. thereby making further amendment in the Principal Notification No. 50/2017-Customs dated 30.06.2017

S#	Chapter or heading or sub-heading or tariff item	Description of goods	Standard rate	Integrated Goods and Services Tax	Condition No.	Amended By Notification No.
257B	39, 48 or any other Chapter	The following goods, when imported by bonafide exporters for use in the manufacture of handicraft items for export, namely: - (a) back of photo frames, fittings for photo frame / box	-	-	9 & 108	New Entry inserted by 02/2022 Dt. 01-02-22

	(b) motifs for		
	attachment on		
	avport products		
	export products		
	(c) decorative paper		
	for lamp shade		
	(d) prints for photo		
	framos		
	Itallies		
	(e) hardware brass		
	and metal fittings for		
	furniture		
	(f) handles/blades		
	for cutlery		
	lor cutiery		
	(.)		
	(g) inlay cards,		
	sensors, stickers,		
	poly bags, alarm		
	tags, alarm chips,		
	security chips		
	(h) zipper, zipper		
	head factorers		
	nullars clidars and		
	pullers, sliders, ellu		
	stoppers, eyelets,		
	hooks, eyes, rivets,		
	studs, buttons,		
	magnet buttons,		
	buckles, fusible		
	embroider prints.		
	sequins, metal chain		
	dog hook 'D' ring 'O'		
	ring bridge fitting		
	matal frame / have		
	metal frame / bag		
	trame, metal letters		
	/interior plate/logo		
	(i) faucet / lotion		
	pump for dispensers		
	of plastic/stainless		
	staal/metal		

257C	39, 48 or any other Chapter	following goods, when imported by bonafide exporters for use in the manufacture of leather or synthetic footwear, or other leather products, for export, namely: -	-	-	-	New Entry Inserted By 02/2022 Dt. 01-02-22
		(a) buckles, "D" Rings and "O" Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings (b) buttons and snap fasteners, zip fasteners				
		(c) locks including magnetic locks				
		(d) metal handles, handle fittings, handle holder, metal frames, dog hooks, logos of all types, ring binders, key hooks, key rings, key holders, push clip, chains, pullers, parts of pullers, hinges and magnetic snaps				
		(e) loop rivets and loop oval				
		(f) packaging boxes				
		(g) saddle tree				
		(h) fittings, snaps of metals or alloys				

	 (i) metal fittings, embellishments, webbing of any material for making harness and saddler items 		
	(j) stirrup of any material and stirrup bars used for making saddle tree		
	(k) artificial fur and alarm tag		
	(l) magnets for use in leather goods (m) micropak labels		
	(n) wet blue chrome tanned leather		