

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 documentation and accounting requirements for importers availing concessional rates under IGCR 2017.
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
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:

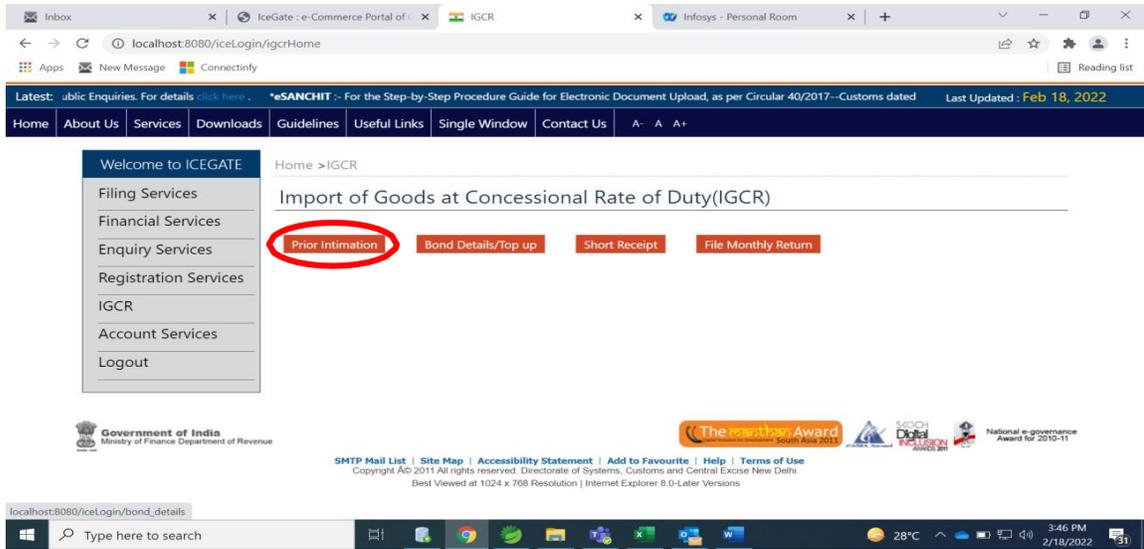
A. Access IGCR Module

- 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. The user 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 created bond. 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.

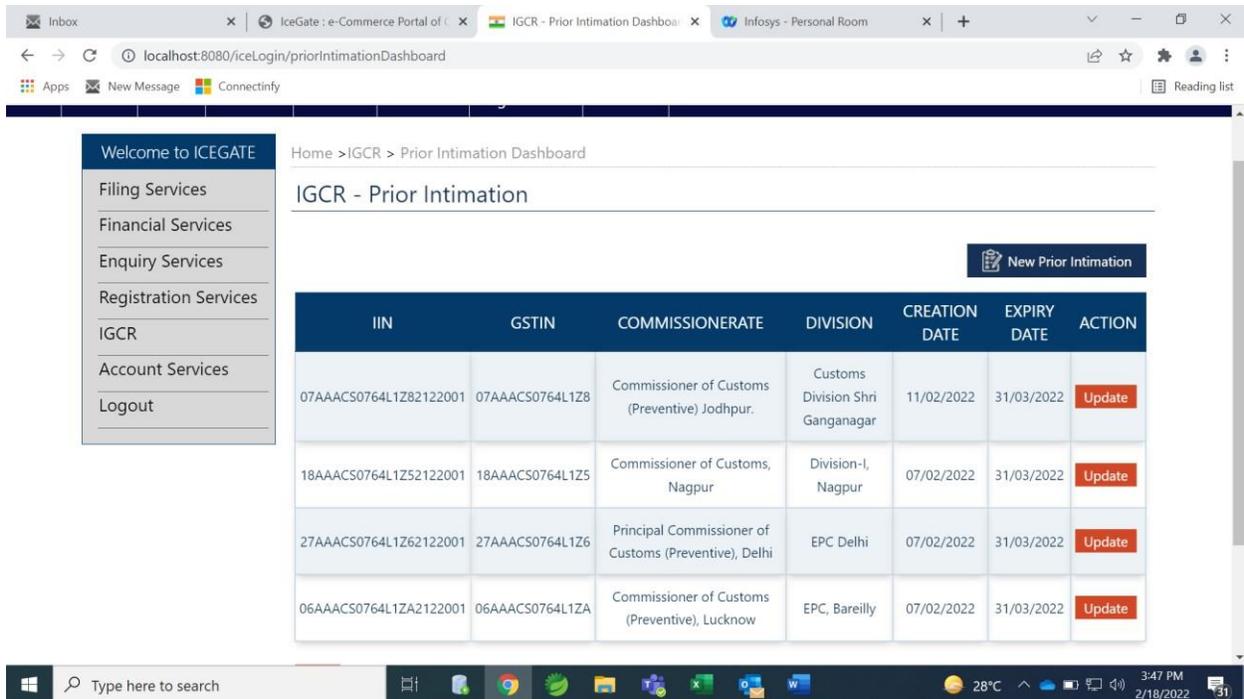
The screenshot shows the ICEGATE portal interface. At the top, there is a navigation bar with links for Home, About Us, Services, Downloads, Guidelines, Useful Links, Single Window, and Contact Us. Below this, a 'Welcome To ICEGATE' message is displayed, along with the user's login status 'IGCRUSER'. The main content area features a grid of service tiles: e-Payment, RodTEP Scheme, Cash Ledger, Bank Account Management, and IGCR. The IGCR tile is highlighted with a red circle. A sidebar on the left contains a 'Welcome to ICEGATE' message and a list of service categories: Filing Services, Financial Services, Enquiry Services, Registration Services, Account Services, and Logout.

B. File Monthly Return- Select this to declare and submit the monthly return statement by the users. Submit Prior Intimation Request by Importer

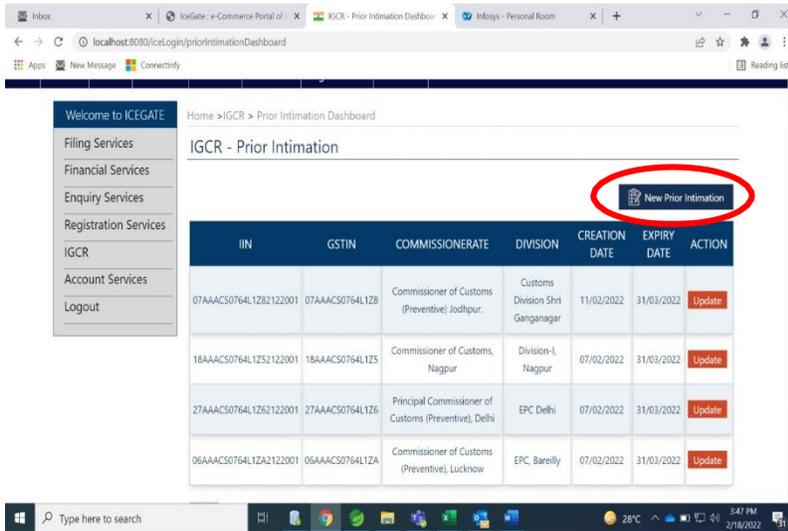
- Step 1: User can access the IGCR module as explained in Part A of the document. User can select Prior Intimation on the home screen of the module to submit an intimation of the intended import or view his previous intimations.



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

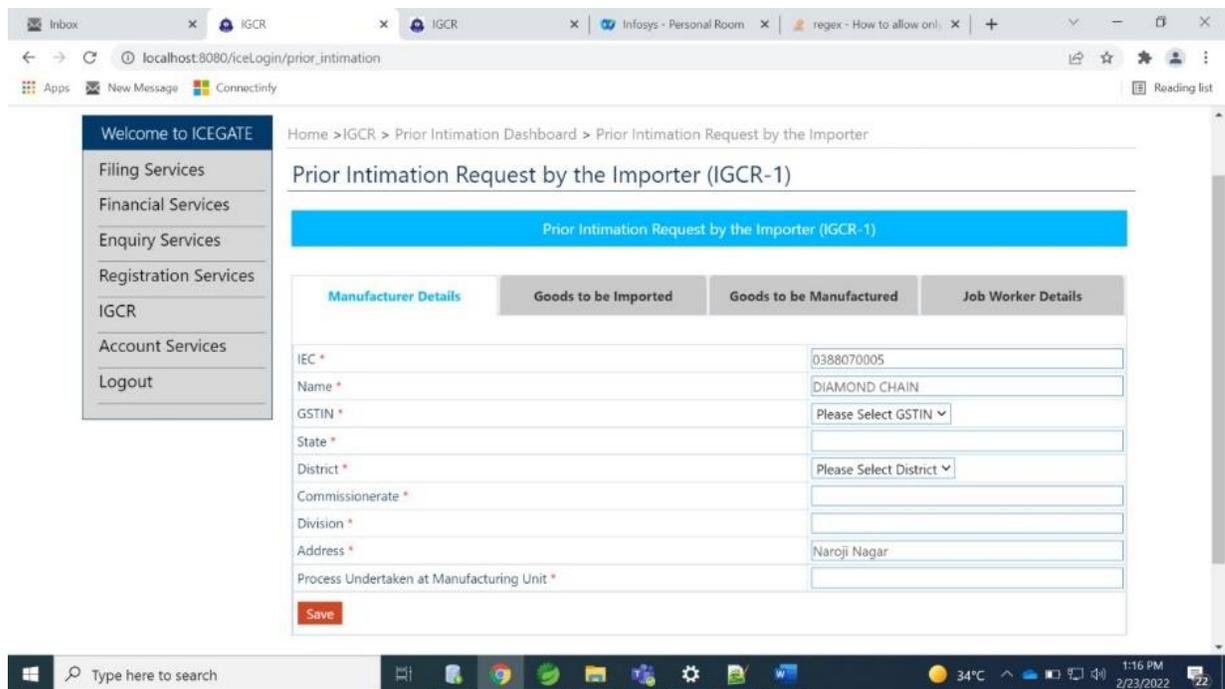


- Step 3. User can click on "New Prior Intimation" on the right side as shown to declare the details of the new import to be done by the user.



➤ 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



➤ Step 5. User needs to enter the following details in the Manufacturer Details tab.

- IEC – This will be entered by the system as per the login details
- Name - This will be entered by the system as per the login details
- GSTIN – User can select from the drop down of GSTINs available in the system
- State - This will be entered by the system as per the GSTIN details
- District - This will be entered by the system as per the GSTIN details
- 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 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 ▾		
State *			
District *	Please Select District ▾		
Commissionerate *			
Division *			
Address *	Naroji Nagar		
Process Undertaken at Manufacturing Unit *			
Save			

- 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 Number
 - Port of Import

Home > IGCR > Prior Intimation Dashboard > Prior Intimation Request by the Importer

Prior Intimation Request by the Importer (IGCR-1)

Prior Intimation Request by the Importer (IGCR-1)

Manufacturer Details	Goods to be Imported	Goods to be Manufactured	Job Worker Details																
<table border="1"> <thead> <tr> <th>S.No.</th> <th>CTH</th> <th>Description of Goods</th> <th>Qty of Goods</th> <th>UQC</th> <th>Value of Goods</th> <th>Notification Number</th> <th>Port of Import</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> <td></td> <td>Select UQC ▾</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				S.No.	CTH	Description of Goods	Qty of Goods	UQC	Value of Goods	Notification Number	Port of Import	1				Select UQC ▾			
S.No.	CTH	Description of Goods	Qty of Goods	UQC	Value of Goods	Notification Number	Port of Import												
1				Select UQC ▾															
Add Row Delete Row Save																			

- 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 service providers.

Home > IGCR > Prior Intimation Dashboard > Prior Intimation Request by the Importer

Prior Intimation Request by the Importer (IGCR-1)

Prior Intimation Request by the Importer (IGCR-1)

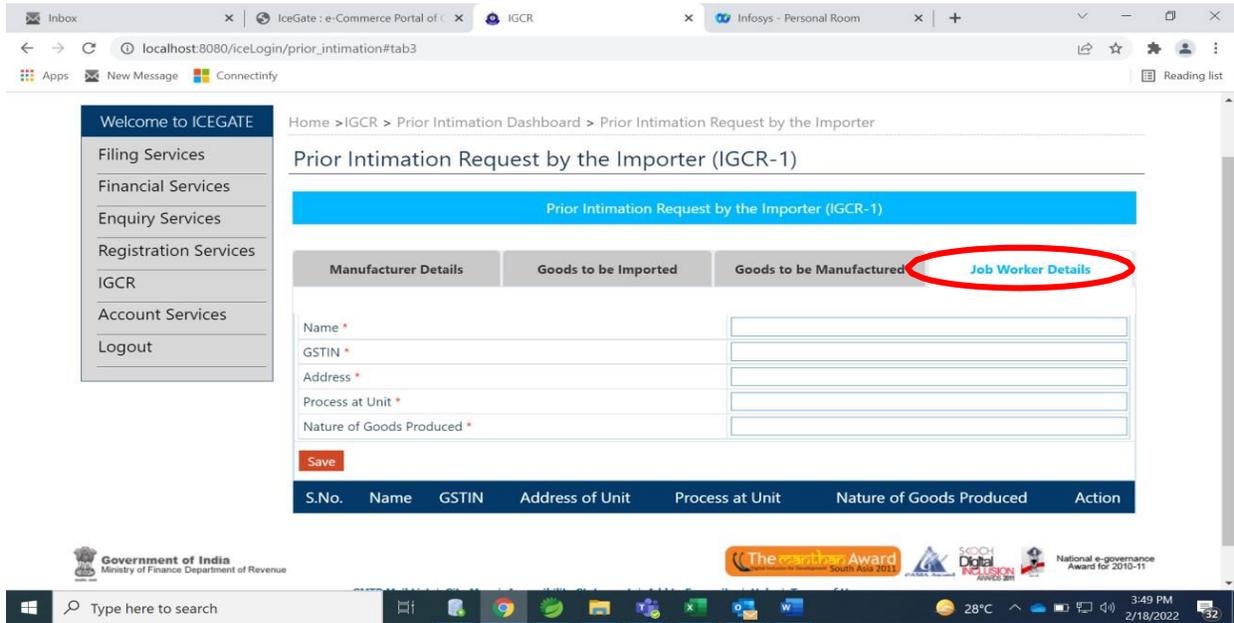
Manufacturer Details Goods to be Imported **Goods to be Manufactured** Job Worker Details

S.No.	CTH	Nature of Goods Produced	Notification Number	SAC Code
1				

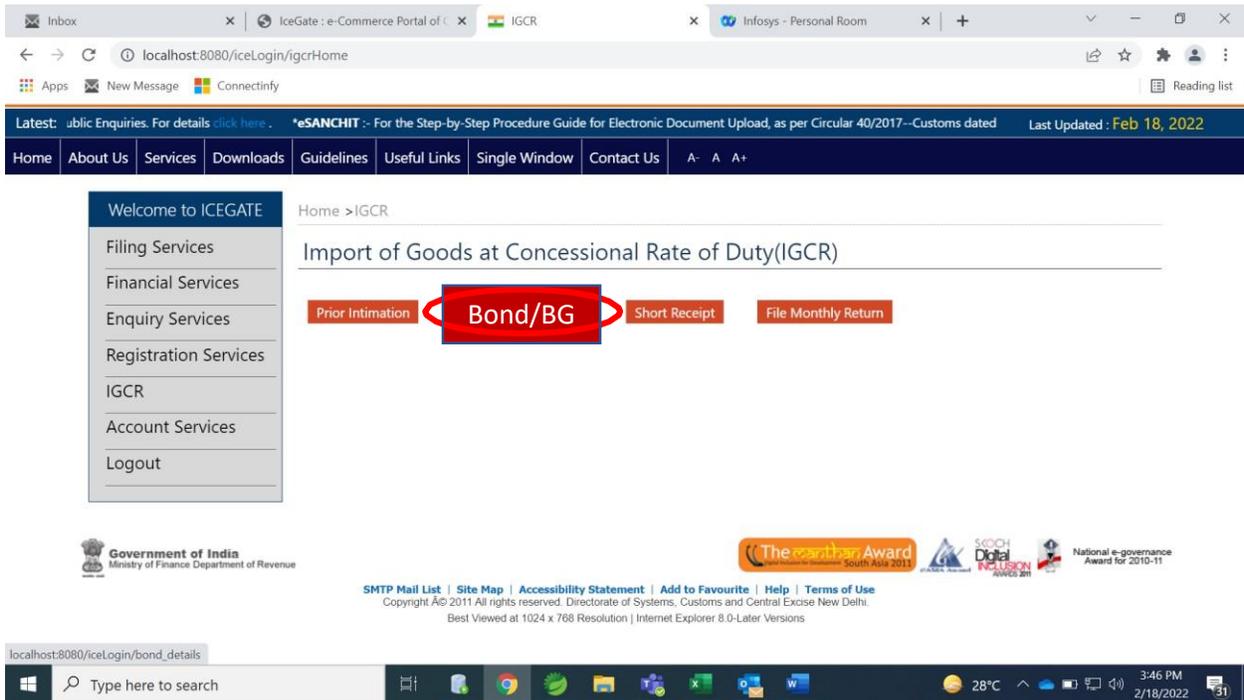
Previous 1 Next

Add Row Delete Row Save

- 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



C. BOND/ BG Details



User can access the IGCR module as explained in Part A of the document. User can select Bond/BG Details on 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

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

The screenshot shows a web browser window with the URL localhost:8080/ice/Login/bond_details. The page title is "Bond Details/Top up". On the left, there is a sidebar menu with options: Financial Services, Enquiry Services, Registration Services, IGCR, Account Services, and Logout. The main form has the following fields: Request Type (dropdown), IIN, Bond Type, Bond Number, Amount of Bond, Category of Bond, BG% (input field with value 0), and Bond Date. A "Submit" button is located below the form. Below the form, there is a link "Click Here to view Status Description." and a "Show" dropdown set to "10 entries". A table displays the following data:

Bond Number	Status	Bond Date	Bond Amount	Request Type	IIN	Remark	Bond Utilisation
	Pending	Requested	2022-02-19	1000000	Fresh without BG%	27AAACS0764L1262122001	NA

At the bottom of the table, it says "Showing 1 to 1 of 1 entries" and "Previous 1 Next". A "Click Here" button is next to the "Remark" field.

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 withthis, user will provide details of the Bank guarantee as provided below –

The screenshot shows a web browser window with the URL `localhost:8080/iceLogin/bond_details`. The page title is "Bond Details/Top up". On the left, a sidebar menu lists: Financial Services, Enquiry Services, Registration Services, IGCR, Account Services, and Logout. The main content area contains a form with the following fields:

- Request Type *: Fresh with BG% and BG Details
- IIN *: 05AAACS0764L1ZC2122001
- Bond Type *: IGCR
- Bond Number *: NA
- Amount of Bond *: 10000
- Category of Bond *: Continuity Bond
- BG% *: 2
- Bond Date *: 2022/02/27

Below the form is a table for BG Details:

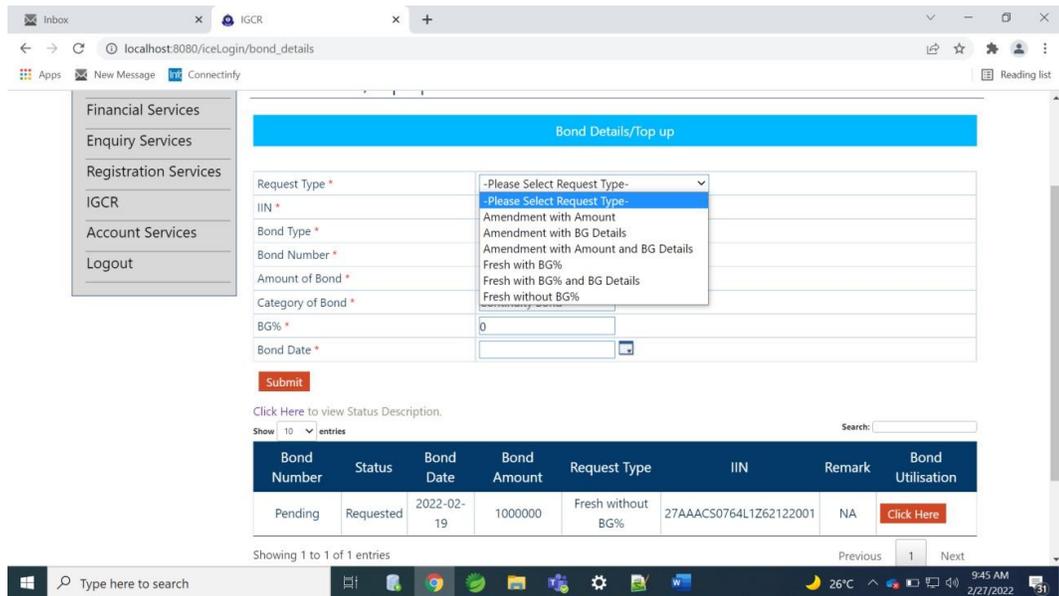
BG Serial Number*	BBG Number*	BBG Date*	BG Amount*	BG Expiry Date*
<input type="text"/>				

At the bottom of the form, there are buttons for "Submit", "Add BG Row", and "Delete BG Row". A search bar and pagination controls (Previous, 1, Next) are also visible.

- 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

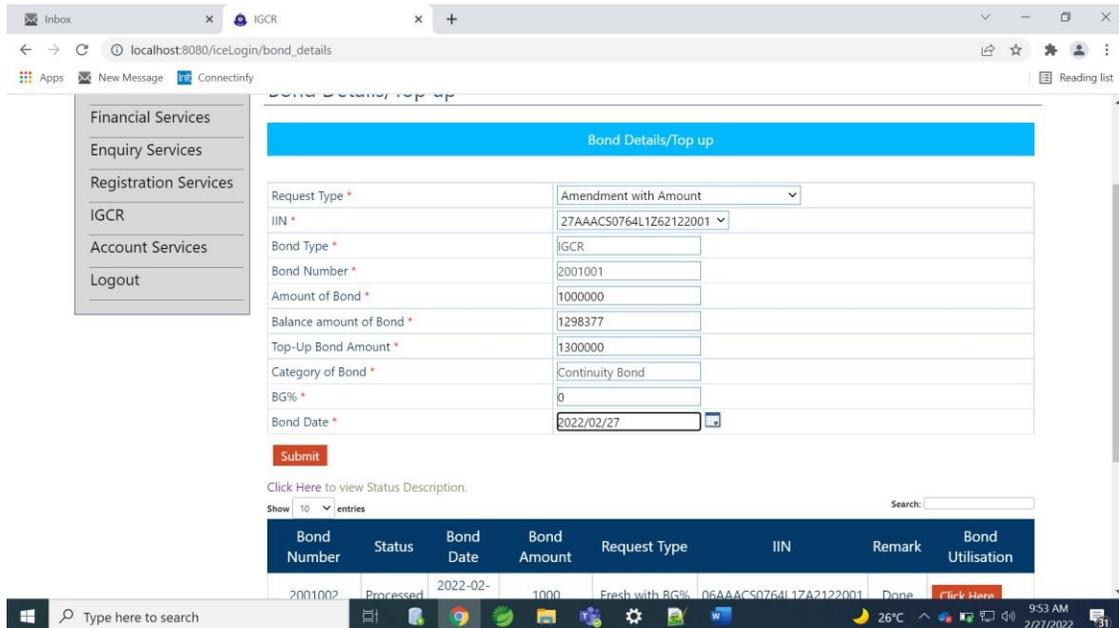
C.1 Top Up/Amend Existing Continuity Bond

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



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

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



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

The screenshot shows a web browser window with the URL localhost:8080/iceLogin/bond_details. On the left is a navigation menu with options: Financial Services, Enquiry Services, Registration Services, IGCR, Account Services, and Logout. The main content area is titled 'Bond Details/Top up' and contains a form with the following fields:

- Request Type *: Amendment with BG Details (dropdown)
- IIN *: 06AAACS0764L1ZA2122001 (dropdown)
- Bond Type *: IGCR (text)
- Bond Number *: 2001002 (text)
- Amount of Bond *: 1000 (text)
- Category of Bond *: Continuity Bond (text)
- BG% *: 2 (text)
- Bond Date *: 2022/02/27 (calendar)

Below the form is a note: "Note- BG Details marked with * are mandatory. Click on Add BG Row to add BG Details." Underneath is a table header with columns: 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, and Bank PIN. The table body is empty with the text "No data available in table". At the bottom right of the form area are buttons for "Previous", "Next", "Add BG Row", and "Delete BG Row". A "Submit" button is located at the bottom left of the form area.

a.3 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

The screenshot shows the same web browser window as in a.2, but with a different request type. The form fields are:

- Request Type *: Amendment with Amount and BG Details (dropdown)
- IIN *: 06AAACS0764L1ZA2122001 (dropdown)
- Bond Type *: IGCR (text)
- Bond Number *: 2001002 (text)
- Amount of Bond *: 1000 (text)
- Balance amount of Bond *: 497404 (text)
- Top-Up Bond Amount *: 1300000 (text)
- Category of Bond *: Continuity Bond (text)
- BG% *: 2 (text)
- Bond Date *: 2022/02/27 (calendar)

The table below the form is identical to the one in a.2, with the same header and empty body. The "Add BG Row" and "Delete BG Row" buttons are visible at the bottom right of the form area.

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 the top 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 A and Adding BG/Bond Amendment format is shared in Annexure B of Circular No. 04/2022-Customs. <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2022/Circular-No- 04-2022.pdf>

Upon acceptance, the jurisdictional customs officer shall approve the bond request on the IGCR module at 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 dashboard available on the screen.

Bond Number	Status	Bond Date	Bond Amount	Request Type	IIN	Bond Utilisation
1000000284	Processed	2022-02-18	1090000	Amendment	27AAACS0764L1Z62122001	Click Here
1000000284	Processed	2022-02-17	1080000	Amendment	27AAACS0764L1Z62122001	Click Here
1000000284	Processed with Error	2022-02-15	1070000	Amendment	27AAACS0764L1Z62122001	Click Here
1000000284	Processed	2022-02-15	1070000	Amendment	27AAACS0764L1Z62122001	Click Here
1000000284	Processed with Error	2022-02-02	1000	Amendment	27AAACS0764L1Z62122001	Click Here
1000000284	Processed with Error	2022-02-11	100000	Amendment	27AAACS0764L1Z62122001	Click Here
1000000288	Processed	2022-02-11	1000	Fresh	07AAACS0764L1Z82122001	Click Here
1000000285	Processed with Error	2022-02-09	1000	Amendment	18AAACS0764L1Z52122001	Click Here

The explanation of the Bond Status is given as below.

- Requested- New Request initiated by the user (Fresh or Amendment request)
- Processed – Bond Request is processed by Customs and is pending with Customs Officer to Accept or Reject.
- Processed with Error – Bond request is processed by Customs with an error. Error Descriptions are mentioned as below:

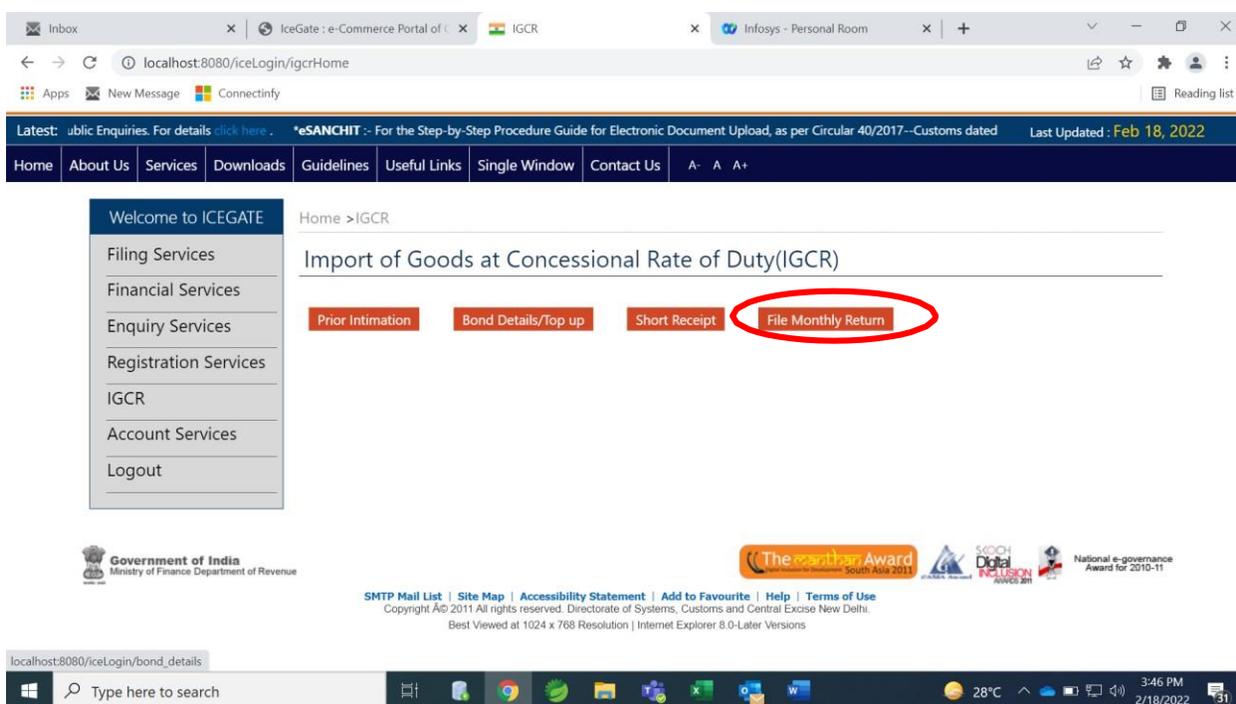
FRESH BOND REQUEST		
S No	ERROR CODE	DESCRIPTION
1	00	FRESH BOND REQUEST PROCESSED SUCCESSFULLY AT CUSTOMS AND BOND NO GENERATED
2	01	BOND NO ALREADY GENERATED AT CUSTOMS
3	02	INTERNAL ERROR OCCURRED
4	03	DUPLICATE BOND REQUEST FOUND

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.

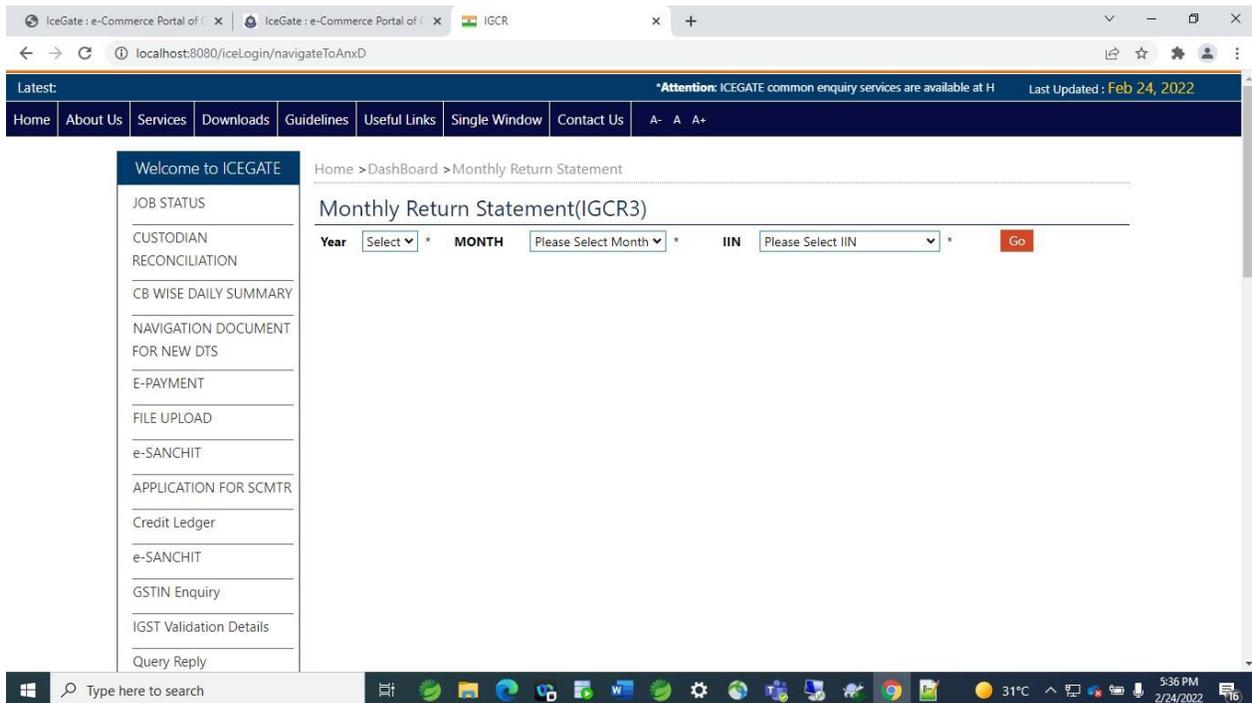
E. Monthly Return Statement

Step 1: 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.



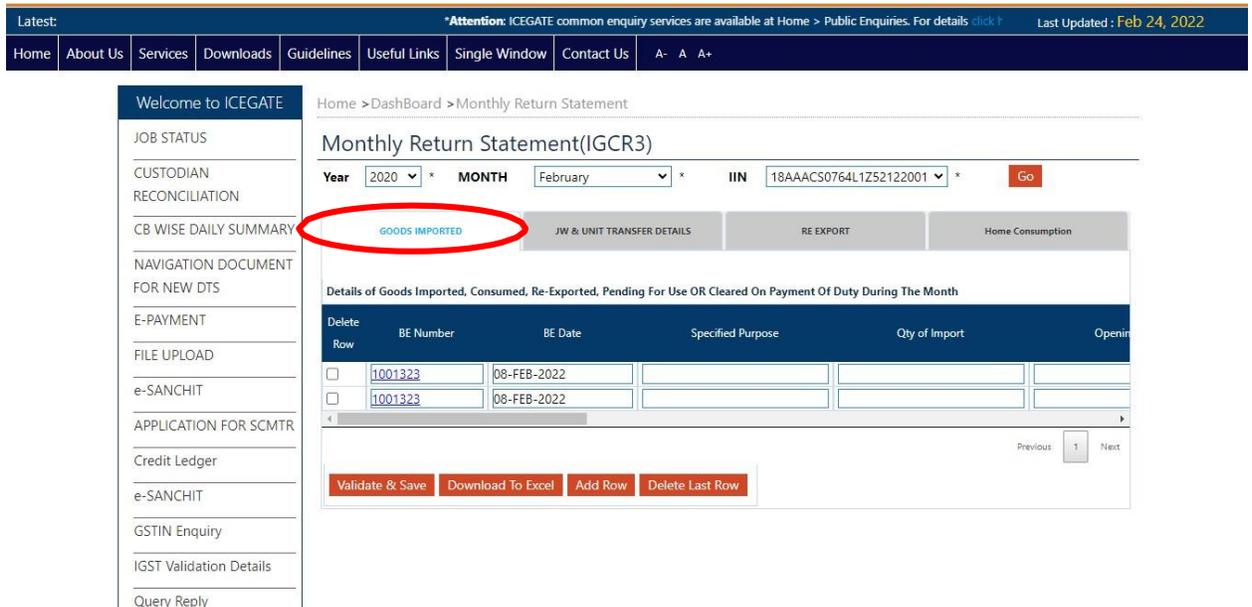
Step 2: User can select the Financial Year and Month and IIN for which the utilization details are to be submitted.

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.



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



Step 4: 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.
- l. Quantity used for Intended purpose – As per user
- 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.
- o. Quantity pending in stock at Importer's premises – This will be added to the closing balance of the month.
- 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 previous months' BE details by clicking on Add Row)

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

- a. Details of Job Worker – Select name from the drop-down. List of Job workers' names entered in the prior intimation is displayed for the user to select. Address and GSTIN are pre-populated 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
 - l. 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: 'sw field 'Segregation Time' is being added to the Segregation Report from 25th July 2017. You are requested to make the changes accordingly at your end to avoid disruption'. Last Updated: Feb 24, 2022

Home About Us Services Downloads Guidelines Useful Links Single Window Contact Us A- A A+

Welcome to ICEGATE

Home > DashBoard > Monthly Return Statement

Monthly Return Statement(IGCR3)

Year 2020 * MONTH February * IIN 18AAACS0764L1Z52122001 * Go

GOODS IMPORTED JW & UNIT TRANSFER DETAILS **RE EXPORT** Home Consumption

Delete Row	BE Number	BE Date	Port Code	INVOICE NUMBER	Item Sr No.	Qty Re-Exported
<input type="checkbox"/>						

Previous 1 Next

Add Row Delete Last Row Validate & Save

JOB STATUS
CUSTODIAN RECONCILIATION
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 Reply

- 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

- i. Date of Clearance – Date of clearance of goods for home consumption
- j. Remarks – Any relevant information

The screenshot displays the ICEGATE e-Commerce Portal interface. The browser address bar shows the URL: localhost:8080/iceLogin/populateEntityAction#tab2. The page header includes navigation links: Home, About Us, Services, Downloads, Guidelines, Useful Links, Single Window, and Contact Us. A notification banner at the top states: "Latest: IT roll-out Guidance Note for Importers and 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, 2022.

The main content area is titled "Monthly Return Statement(IGCR3)". It features a form with the following fields: Year (2020), MONTH (February), and IIN (18AAACS0764L1Z52122001). A "Go" button is located to the right of the IIN field. Below the form, there are three tabs: "GOODS IMPORTED", "JW & UNIT TRANSFER DETAILS", and "RE EXPORT". The "Home Consumption" tab is highlighted with a red circle.

Below the tabs, there is a table with the following columns: Delete, Row, BE Number, BE Date, Port Code, INVOICE NUMBER, and Item Sr No. The table is currently empty. Below the table, there are three buttons: "Add Row", "Delete Last Row", and "Generate OTP & Submit".

The Windows taskbar at the bottom shows the system tray with the date and time: 5:41 PM, 2/24/2022, and the temperature: 31°C.

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

Step 1: 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.

The screenshot displays the ICEGATE web portal interface. The browser address bar shows 'localhost:8080/iceLogin/igcrHome'. The page header includes navigation links such as 'Home', 'About Us', 'Services', 'Downloads', 'Guidelines', 'Useful Links', 'Single Window', and 'Contact Us'. A blue banner at the top contains the text: 'Latest: Public Enquiries. For details click here. *eSANCHIT - For the Step-by-Step Procedure Guide for Electronic Document Upload, as per Circular 40/2017--Customs dated Last Updated: Feb 18, 2022'. The main content area is titled 'Import of Goods at Concessional Rate of Duty(IGCR)'. Below this title, there are four red buttons: 'Prior Intimation', 'Bond Details/Top up', 'Short Receipt', and 'File Monthly Return'. The 'Short Receipt' button is circled in red. On the left side, there is a vertical menu with options: 'Welcome to ICEGATE', 'Filing Services', 'Financial Services', 'Enquiry Services', 'Registration Services', 'IGCR', 'Account Services', and 'Logout'. The footer of the page includes the Government of India logo, 'Ministry of Finance Department of Revenue', and several award logos including 'The eSanchit Award South Asia 2011' and 'National e-governance Award for 2010-11'. Copyright information and technical details are also present at the bottom.

Step 2: 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

Home > IGCR > Non-Receipt or Short Receipt of Imported Goods

Non-Receipt or Short Receipt of Imported Goods (IGCR-2)

Non-Receipt or Short Receipt of Imported Goods (IGCR-2)

IIN: BE Number: BE Date: Port of Import:

Previous 1 Next

Show 10 entries Search:

IIN	BE Number	BE Date	Port of Import	Invoice Number	Item Number	Quantity not received	Amount paid
18AAACS0764L1Z52122001	1001324	2022-02-08	INBLJ6	1213ABC	ABC12	11000000	100
02AQDPP8277H2ZM2122001	BE1	2022-02-05	INBVC6	IN1	IT1	QU1	AM1

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

		<p>(b) motifs for attachment on export products</p> <p>(c) decorative paper for lamp shade</p> <p>(d) prints for photo frames</p> <p>(e) hardware brass and metal fittings for furniture</p> <p>(f) handles/blades for cutlery</p> <p>(g) inlay cards, sensors, stickers, poly bags, alarm tags, alarm chips, security chips</p> <p>(h) zipper, zipper head, fasteners, pullers, sliders, end stoppers, eyelets, hooks, eyes, rivets, studs, buttons, magnet buttons, buckles, fusible embroider prints, sequins, metal chain, dog hook, 'D' ring, 'O' ring, bridge fitting, metal frame / bag frame, metal letters /interior plate/logo</p> <p>(i) faucet / lotion pump for dispensers of plastic/stainless steel/metal</p>				
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257C	39, 48 or any other Chapter	<p>following goods, when imported by bonafide exporters for use in the manufacture of leather or synthetic footwear, or other leather products, for export, namely: -</p> <p>(a) buckles, "D" Rings and "O" Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings</p> <p>(b) buttons and snap fasteners, zip fasteners</p> <p>(c) locks including magnetic locks</p> <p>(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</p> <p>(e) loop rivets and loop oval</p> <p>(f) packaging boxes</p> <p>(g) saddle tree</p> <p>(h) fittings, snaps of metals or alloys</p>	-	-	-	New Entry Inserted By 02/2022 Dt. 01-02-22
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		<p>(i) metal fittings, embellishments, webbing of any material for making harness and saddler items</p> <p>(j) stirrup of any material and stirrup bars used for making saddle tree</p> <p>(k) artificial fur and alarm tag</p> <p>(l) magnets for use in leather goods (m) micropak labels</p> <p>(n) wet blue chrome tanned leather</p>				
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