



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER
केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क
CENTRAL GST & CENTRAL EXCISE
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C.No VIII/48/32/2017-Cus. Tech

Date: 25.10.2017

PUBLIC NOTICE No. 14/ 2017

Sub: Procedure for grant of self-sealing permission (SSP) to the exporters in GST regime consequent to CBEC Circular No. 26/2017 - Customs dated 01.07.2017, Circular No. 36/2017 dated 28.08.2017 and Circular No.37/2017 dated 20.09.2017—reg.

Attention of all Exporters/ Importers/ Steamer Agents/ Customs Brokers/ Trade & Industry and the Public is invited to the CBEC Circular No. 26/2017-Cus dated 01-7-2017, Circular no. 36/2017 dated 28.08.2017 and Circular No. 37/2017-Cus dated 20.09.2017 on the above subject.

2. Board Circular No. 26/2017-Cus dated 01-7-2017 prescribes changes in the export procedures and sealing of containerized cargo. At present, there are three categories of containers which arrive at the port/ICD:

- 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 Officer.**
- c. 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 of export cargo, hitherto carried out under the supervision of the Central Excise officers. It is the endeavour 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 setup of the department. It has been decided to do away with the sealing of containers with export goods by CBEC officials and instead follow a self sealing procedure.

4. Board Circular no. 36/2017 clarifies further that exporters who were availing the facility of sealing at their factory premises under the system of supervised factory stuffing will be automatically entitled for self-sealing procedure. All exporter AEOs will also be eligible for self-sealing. It is clarified that all those exporters who are already operating under the self-sealing procedure need not approach the jurisdictional Customs authorities for the self-sealing permission. Exporters with supervised factory stuffing permission need to submit the list of authorised signatories as per point 5.1.3.

5. In this regard, the procedure for seeking self-sealing permission of export containers from the premises falling under the jurisdiction of this Commissionerate is prescribed as follows:

5.1 The exporter shall:-

5.1.1 Inform the Superintendent of Customs /GST Range of this office 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'**;

5.1.2 Be registered under the GST and should be filing GSTR1 and GSTR2.

5.1.3 Submit therewith a list of persons, along with their specimen signatures, who are authorized on behalf of the exporter to do the self-sealing and self-certification as per format enclosed as **Annexure -"B"**

5.1.4 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. (Self attested copies of Aadhar would serve the purpose of proof of identity & address)

5.1.5 Submit a self attested copy of the I.E. Code issued by the D.G.F.T and GSTIN;

5.1.6 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;

5.1.7 Submit copy of Registration cum Membership Certificate, brief profile of the company along with shipping bill history of preceding 2 (two) years and other relevant documents (self attested).

6. The intimation, along with its enclosures, will be received in the jurisdictional Customs Office/GST Range and a duly acknowledged copy returned to the exporter.

The Superintendent or Inspector of jurisdictional Customs office/GST Range shall inspect the premises with regard to the viability of stuffing of container in the premises and submit a report to the Deputy/ Assistant Commissioner of Customs within 48 hours.

7. The 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 the required premises.
8. Self-Sealing permission once granted by a Jurisdictional Principal Commissioner/ Commissioner of Customs shall be valid for exports at all customs stations unless withdrawn by the jurisdictional Principal Commissioner or Commissioner of Customs for non-compliance of law, rules and regulations.
9. Subsequently, the exporter shall only intimate the shipment/ self-sealing particulars to the Superintendent of Customs /GST Range one day in advance to the planned stuffing. 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.
10. Transport document for movement of self-sealed container by an exporter from factory or warehouse shall be the 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 transport challan or lorry receipt shall be the transport document.
11. Where the visit report of the Superintendent or an Inspector of Customs regarding viability or the stuffing at factory/premises is not favourable, the exporter shall bring the goods to the Container Freight Station / Inland Container Depot for export.
12. Where exporter is not a GST registrant, he shall bring the export goods to a Container Freight Station/Inland Container Depot 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 GST Laws. Such an exception is available to the Status Holders recognized by DGFT under a valid status holder certificate issued in this regard.
13. In case exporter(s) wants to change the approved premise(s), they shall make a request as per the procedures prescribed in this Public Notice and a fresh permission shall be granted before commencement of self sealing at the new premises.
14. The exporter intending to clear export goods on self-clearance (without employing a Customs Broker) shall file the Shipping Bill under digital signature.

- 15.** 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 en route. However, random or intelligence based selection of such containers for examination/scanning would continue.
- 16.** It is proposed to replace the bottle seals with Electronic seals. The exporter shall directly procure such tamper proof e-seals from vendors and seal the container with these e-seals. 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. The concept of e-seal is further elaborated in the Board Circular 36/2017-Customs dated 28.08.2017 and 37/2017-Customs dated 20.09.2017.
- 17.** However, as a measure of facilitation, the existing practice of sealing the container with a bottle seal would continue till **31.10.2017**. The list of Vendors providing E-seals is made available on the website of CBEC (www.cbec.gov.in) for ease of reference of the trade (as per Circular No. 37/2017- Cus dated 20.09.2017).
- 18.** Examination norms as prescribed under Circular No. 6/ 2002-Cus., dated 23.01.2002 (as amended) shall be applicable for all consignments. In case, the RFID seals of the containers are found to be tampered with, then mandatory examination would be carried out by the Customs authorities.
- 19.** Custodians and Customs Brokers are also advised to proactively engage with vendors of e-seals regarding availability of reading facilities at container terminals and ICDs so that there is no dislocation to logistics operations.
- 20.** Any deviation from the procedure laid out in this Public Notice 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.
- 21.** The above said revised procedure regarding sealing of export containers shall be effective from **01.11.2017**. All concerned, are requested to complete the formalities required to avail the above facility within the said date, so as to have a seamless transfer to the new procedure.

22. Considering the difficulties faced by trade associations in locating vendors of RFID seals, the Board has decided that the date for mandatory self-sealing and use of RFID container seals is deferred to 1st November, 2017. The existing practice may continue till such time. It is also provided that exporters are free to voluntarily adopt the new self-sealing procedure based upon RFID sealing, if readers are in place at the customs station of export from 01.10.2017.

23. Superintendent of Customs /jurisdictional GST Range shall be the Nodal Officer for matters related to the self sealing procedure.

24. Any difficulty, experienced in the implementation, may be brought to the notice of the Deputy Commissioner of Customs immediately.

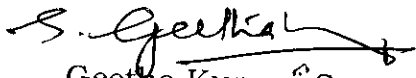
Sd/-

(Dr V. Santhosh Kumar)

सीमाशुल्क आयुक्त

Commissioner of Customs

Attested



Geetha Kumari S

Superintendent (Cus Tech)

प्रतिलिपि/ Copy to:

1. The Chief Commissioner, Thiruvananthapuram Zone.
2. Commissioner's File./Jt Commissioners/All D.Cs &A.Cs /Development Commissioner(CSEZ)/All Sections . All concerned officers are directed to note and comply with the instructions/changes
3. Computer Cell for uploading in the website
4. Notice Board
5. Guard File

Annexure A

(Application for one time approval for self-sealing of export containers)

To

The Commissioner of Customs,
GST Bhavan ,Press Club Road
Thiruvananthapuram 695001

Sir,

With reference to Public Notice No. 14/2017 dated 25.10.2017, I/ we hereby intimate that we propose to avail the facility of self-sealing procedure for our exports. Our details are as below:

1. Name of the Enterprise with IEC No :
2. GSTIN :
3. Address of the premises from where self - sealing is to be done :
4. Phone and Email of the factory :
5. Present activities :
6. Copy of Registration under Factories Act, 1948 or any other Acts, if any :
7. Copy of documents proving Ownership/ Lease/ rental Agreement of the Premises :
8. Name of Directors with Aadhar No. :
And address
9. Authorised CHA, if any :

Yours faithfully

Name and Designation of the Authorised Person

Annexure B

List of authorised persons for self-sealing

[In duplicate]

1. Name & address of the Exporter:

2. IE Code/ GSTIN :

3. Details of Authorised signatories:-

Sl. No	Name and residential address of the Authorised Signatory	Designation	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
Name and Designation of the person
authorising 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.