

F.No. 450/26/2019-Cus IV
Government of India
Ministry of Finance,
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No.227B, North Block
Dated the 22nd of June, 2020

To

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Commissioners/ Commissioners of Customs & Central tax,

Madam/Sir,

Subject : Paperless Customs – Electronic Communication of PDF Based Copies of Shipping Bill & e-Gatepass to Custom Brokers/Exporters – Reg.

In its continuing endeavor to promote 'Faceless, Contactless, Paperless Customs' Board has decided to rely upon digital copies of the Shipping Bill and do away with the requirement of taking bulky printouts from the Service Centre or maintenance of voluminous physical dockets in the Custom Houses. This reform will yield immense benefits in terms of saving the time and cost of compliance for the trade, thereby enhancing the ease of doing business, while providing enhanced security features for verification of authenticity and validity of the electronic document.

2. Board directs that w.e.f. 22.06.2020 only the digital copy of the Shipping Bill bearing the Final LEO would be electronically transmitted to the exporter and the present practice of printing copies of the said document for the exporters and also for maintaining a docket in the Customs House would stand discontinued. This reform complements the introduction of a digital pdf Out-of-Charge (OOC) copy of the Bill of Entry and Gatepass w.e.f. 15.04.2020 and launch of the 1st Phase of Faceless Assessment at Chennai and Bengaluru w.e.f. 08.06.2020.

3. The salient features of the secure electronic communication of the Final LEO copy of the Shipping Bill and the Gatepass copy of Shipping Bill are as follows:

3.1. Final Let Export Order (LEO) Copy of Shipping Bill:

3.1.1 After the review of the matter of taking printouts of Shipping Bills in 2016, Board vide Circular No. 55/2016-Customs dated 23.11.2016, had done away with Exchange Control copy of the Shipping Bill and made printing of the Export Promotion copy of the Shipping Bill optional.

3.1.2 Currently, the Shipping Bill is being printed in duplicate, namely Customs Copy and Exporter Copy. Further, it is ascertained that, the Export Promotion copy is also being printed in many instances, based on the request of the exporters. This necessitates the exporter/Customs Broker to take physical printouts in the Service Center and present it to the Customs Officer. In many locations, physical signing of the printouts is also insisted upon.

3.1.3 To promote a paperless environment, Board has decided to do away with the taking the printouts referred to in para 3.1.2 above. Instead, Directorate General of Systems has enabled a functionality of communicating by email, the PDF version of the Final LEO copy of the Shipping Bill to the Customs Broker and exporter, if registered. This electronic Final LEO copy can serve multiple purposes such as being shared with DGFT, Banks etc. This Final LEO copy of the Shipping Bill will have the following features-

- a. The PDF version will bear a digitally signed and encrypted QR code which can be scanned to verify the authenticity of the document using Mobile App ICETRAK. The QR code is tamper proof, which is digitally signed by CBIC to ensure the authenticity. Key details like SB No., SB Date, FOB value, Package Details are available in the secured QR Code.
- b. A version number is also embedded in the QR code which can be used to ascertain whether the document is indeed the latest version (in case of cancellation of LEO etc.). The same would be verifiable at ICEGATE Enquiry.

3.1.4 Let Export Order (LEO) message shall also be sent to custodians who are integrated with ICEGATE. In this connection, it may be noted that the SB LEO message is not being received electronically by those custodians who are NOT connected via MFTP. Field formations are urged to immediately ensure the registration of all custodians with the ICEGATE system. Directorate General of Systems' advisory No.14/2019 dated 06.12.2019 in this regard may be followed.

3.2 e-Gatepass Copy of Shipping Bill:

3.2.1 It is a well-known fact that, the Shipping Bill printout is also being used extensively by the logistics operators during the movement of export goods, including transshipment, by road or rail or during the loading of cargo into vessels, aircrafts etc. as a proof of export. This is despite the electronic information existing in the Customs Automated System and Board having made printing and use of Transference copies of Shipping Bill optional. Therefore, taking cognizance of the logistics needs, the Directorate General of Systems would henceforth communicate through email, the eGatepass PDF copy of the Shipping Bill to the Customs Broker and the Exporter, if registered. Accordingly, Board has decided to do away with the printing of Transference copies of Shipping Bill. The following are the features of eGatepass copy of the Shipping Bill :

- a. The electronic document provides key summary details like Container/Packages related to logistics movement and facilitates authentic, easy and quick verification by the Custodian, at the point of Entry/Exit.

- b. There will be two types of QR codes (i) for entire eGatepass document, and (ii) for each container/package covered under the eGatepass. This will ensure that only those containers/package move out which are covered under the Gatepass document.
 - c. In case of packaged and other bulk cargos, the eGatepass copy of the Shipping Bill will be generated during LEO.
 - d. In case of containerised cargo, the eGatepass copy of the Shipping Bill will be generated after the receipt of the container stuffing information for the SB.
4. It is re-iterated that for the purposes of exports, all the supporting documents should mandatorily be uploaded in eSanchit and collection of physical dockets shall be dispensed with.
5. It is possible that there may be scenarios other than those mentioned above, where printouts of Shipping Bills are required. Board desires that such scenarios shall be immediately informed. The respective Principal Commissioners / Commissioners of Customs would take a decision on allowing printouts only in such exceptional situations.
6. Suitable Trade Notice/ Standing Order may be issued to guide the trade and industry. Difficulty, if any, faced in implementation of this Circular may be brought to the notice of Board immediately.



Ananth Rathakrishnan
Deputy Secretary (Customs)