

Courier Imports And Exports (Electronic Declaration And Processing) Regulations, 2010

Issue Date: 05-May-2010 | Last Updated: 30-June-2022

Table Of Content

Regulation 1	Short title and commencement
Regulation 2	Application
Regulation 3	Definitions
Regulation 4	Packing of goods to be imported or exported by courier
Regulation 5	Clearance of imported goods
Regulation 6	Clearance of export goods
Regulation 6A	Conditions and restrictions for re-import of returned jewellery exported through the courier mode o e-commerce platform.
Regulation 7	Application for registration of Authorised Courier
Regulation 8	Conditions to be fulfilled by the applicant
Regulation 9	Scrutiny of application
Regulation 10	Registration
Regulation - 10A	Surrender of registration
Regulation - 10B	Validity of registration
Regulation 11	Execution of bond and furnishing of security
Regulation 12	Obligations of Authorised Courier
Regulation 13	Suspension or revocation of registration of authorised courier
Regulation 13A	Procedure for revoking registration under regulation 13
Regulation 14	Penalty

Courier Imports and Export (Electronic Declaration and Processing) Regulations, 2010.

[Notification No. 36/2010-Cus. (N.T.) , dated 05-05-2010 as amended]

In exercise of the powers conferred by ¹ [section 157 read with section 84] of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Substituted by Notification No. 74/2019-Cus. (N.T) , dated 9-10-2019

Regulation 1. Short title and commencement. -

(1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010.

(2) They shall come into force on the date of their publication in the Official Gazette.

Regulation 2. Application. -

(1) These regulations shall apply for assessment and clearance of imported or export goods, carried by an Authorised Courier by air, on behalf of a consignee or consignor at such Customs airports and in such form and to such extent, as the Board may, by notification, declare for the purposes of these regulations in this behalf.

(2) These regulations shall not apply to:

(a) the following imported goods requiring testing of samples thereof or reference to the relevant statutory authorities or to experts before their clearance, namely:-

(i) animals and parts thereof, plants and parts thereof;

(ii) perishables;

(iii) publications containing maps depicting incorrect boundaries of India;

(iv) ¹ [precious and semi-precious stones, gold or silver in any form, except to the extent of re-import specified in sub-regulation (4)]

² [(b) import or export of goods under any export promotion scheme other than Export Oriented Unit (EOU) scheme and similar schemes referred to in Chapter 6 of the Foreign Trade Policy 2009-14 or 2015-20, as the case may be:

³ [**Provided** that this sub clause shall not apply to goods notified in Appendix 3C of the Foreign Trade Policy (2015-2020), under the Merchandise Exports from India Scheme (MEIS) in consignment of value up to five lakh rupees and involving transaction in foreign exchange]]

(c) the following export goods, namely:-

(i) the goods which are subject to levy of any duty on their exports;

(ii) goods where the value of the consignment is above rupees ³ [five lakh] and transaction in foreign exchange is involved:

Provided that the limit of rupees ³ [five lakh] as provided in this sub-clause shall not apply to such export consignments where the G.R. Waiver or specific permission has been obtained from the Reserve Bank of India.

⁴ [(3) Notwithstanding anything contained in sub-regulation (2), these regulations shall apply to the import of and export of vaccines in relation to COVID-19.]

⁵ [(4) These regulations shall also apply to re-import of, -

(i) jewellery made of precious metals, whether or not studded or set with precious and semi-precious stones, classified under CTH 7113 but excluding CTSH 71131190 and CTSH 71131960 of the First Schedule of the Customs Tariff Act, 1975(51 of 1975), and

(ii) imitation jewellery classified under CTH 7117 of the First Schedule of the Customs Tariff Act, 1975, sold and exported by an

exporter using the courier mode through an e-commerce platform and returned through the same platform, using the same mode, subject to conditions and restrictions, as specified in regulation 6A.]

-
1. Substituted by Notification No. 57/2022-Cus. (N.T.) , dated 30-6-2022.
 2. Substituted by Notification No. 28/2018-Cus. (N.T.) , dated 28-3-2018.
 3. Substituted by Notification No. 69/2018-Cus. (N.T.) , dated 3-8-2018.
 4. Inserted by Notification No. 115/2020-Cus. (N.T.) , dated 30-12-2020.
 5. Inserted by Notification No. 57/2022-Cus. (N.T.) , dated 30-6-2022.

Regulation 3. Definitions. -

(1) In these regulations, unless the context otherwise requires -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Authorised Courier", in relation to imported or export goods, means a person engaged in the international transportation of time-sensitive documents or goods on door-to-door delivery basis and is registered in this behalf by a ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] in charge of a Customs airport;

(c) "Customs airport" means the airport declared by the Board as Customs airport under sub-regulation (1) of regulation 2 of these regulations;

(d) "documents" includes any message, information or data recorded on paper, cards or photographs and of no commercial value which is for the time being not liable to any customs duty or subject to any prohibition or restriction on their export out of or import into India;

² [(da) e-commerce" means buying and selling of goods through the internet on an ecommerce platform, the payment for which shall be done through international credit or debit cards and as specified by the Reserve Bank of India from time to time .]

(e) "electronic declaration" means the declaration of the particulars relating to the imported or export goods, lodged in the Customs Computer System at the Customs airport, either through the data-entry facility provided at the service centre or through the data communication networking facility provided from the computer system of the Authorised Courier;

(f) "Form" means the Form appended to these regulations;

(g) "gifts" means any bona fide gifts of articles for personal use of a value not exceeding twenty five thousand rupees per consignment in case of export goods and ten thousand rupees per consignment in case of imported goods, which are not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved;

³ [(ga) "low value dutiable consignment" means an import consignment (other than documents, gifts and samples) of an invoice value not exceeding one lakh rupees.]

(h) "samples" means any bona fide commercial samples and prototypes of goods supplied free of charge of a value not exceeding fifty thousand rupees per consignment for exports or ten thousand rupees per consignment for imports, which are for the time being not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved;

(i) "service centre" means the place specified by the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] where data entry, for the purpose of lodgement of declaration or submission of any information, is carried out;

(j)

⁴ [(k) "Goods and Services Tax Identification Number" (GSTIN) means the number assigned under rule 3 of the Goods and Services Tax Registration Rules, 2017].

(2) The words used and not defined in these regulations but defined in the Act shall have the meanings respectively assigned to them in that Act.

1. Substituted by Notification No. 56/2014-Cus. (N.T.) , dated 6-8-2014.
2. Inserted by Notification No. 57/2022-Cus. (N.T.) , dated 30-6-2022.
3. Inserted by Notification No. 26/2011-Cus. (N.T.) , dated 1-4-2011.
4. Inserted by Notification No. 67/2017-Cus. (N.T.), dated 30-6-2017.

Regulation 4. Packing of goods to be imported or exported by courier. -

- (1) For the purposes of these regulations, the imported or export goods shall be packed separately for documents and goods.
- (2) Imported or export goods shall bear a declaration from the sender or consignor regarding the contents of each of the packages and the total value thereof.

Regulation 5. Clearance of imported goods. -

- (1) The Authorised Courier or his agent shall file, in an electronic form, a manifest for imported goods prior to its arrival, with the proper officer the Express Cargo Manifest - Import (ECM-I) in Form A ¹ ;
- (2) (a) The Courier packages containing the imported goods shall not be dealt with in any manner except as may be directed by the ² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be];
(b) No person shall, except with the permission of proper officer, open any packages of imported goods.
- (3) The Authorised Courier or his agent who has passed the examination referred to in regulation 8 or regulation 19 of the ³ [Customs Brokers Licensing Regulations, 2013] shall make entry of goods imported by him, in an electronic declaration, by presenting to the proper officer the Courier Bill of Entry-XI (CBE-XI) for documents in Form B ⁴ or the Courier Bill of Entry-XII (CBE-XII) for free gifts and samples in Form C ⁵ or the Courier Bill of Entry-XIII (CBE-XIII) for low value dutiable consignments in Form D ⁶ or the Courier Bill of Entry- XIV (CBE-XIV) for other dutiable consignments in Form E ⁷ .
- (4) The Authorised Courier shall present imported goods brought by him or by his agent, in such manner as to the satisfaction of the proper officer or as per instructions issued by the Board or Public Notice issued by ² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be], from time to time, for inspection, screening, examination and assessment thereof.
- (5) Any imported goods which are not taken clearance after the expiry of a period of thirty days of its arrival, shall be detained by proper officer and shall be sold or disposed of by the person having custody thereof, after issuing a notice to the Authorised Courier and to the declared importer, if any, and the charges payable for storage and holding of such goods shall be payable by the Authorised Courier.

1. See Customs series Form No. 128

2. Substituted by Notification No. 56/2014-Cus. (N.T.) , dated 6-8-2014

3. Substituted by Notification No. 28/2018-Cus. (N.T.) , dated 28-3-2018

4. See Customs series Form No. 129.

5. See Customs series Form No. 130.

6. See Customs series Form No. 131.

7. See Customs series Form No. 132.

Regulation 6. Clearance of export goods. -

- (1) Notwithstanding anything contained in these regulations, the Authorised Courier or his agent shall, on or after such date as the Board may specify, by notification in the Official Gazette, file in an electronic form, a manifest for export goods before its export with the proper officer the Courier Export Manifest (CEM) in Form F ¹ .
- (2) (a) The courier packages containing the export goods shall not be dealt with after presentation of documents to the proper officer in any manner except as may be directed by the ² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be];
(b) No person shall, except with the permission of proper officer, open any package of export goods, brought into the Customs

area, to be loaded on a flight.

³ [(3) The Authorised Courier or his agent who has passed the examination referred to in regulation 6 or regulation 13 of the Customs Broker Licensing Regulations, 2018 shall make entry of goods for export, in Courier Shipping Bill-III (CSB-III) for documents in Form G or, as the case may be, in the Courier Shipping Bill-IV (CSB-IV) ⁴ [for bona fide gifts, commercial samples and prototypes of goods and re-export of durable container including accessories thereof, imported in relation to COVID-19 vaccine] in Form H or as the case may be, in Courier Shipping Bill-V (CSB-V) for goods notified in Appendix 3C of the Foreign Trade Policy (2015-20), to be exported under the Merchandise Exports from the India Scheme (MEIS) or any other commercial goods, involving transfer of foreign exchange, in Form HA, before presenting it to the proper officer.]

(4) The Authorised Courier shall present the export goods to the proper officer, in such manner as to the satisfaction of the proper officer or as per instructions issued by the Board or Public Notice issued by ² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be], from time to time, for inspection, screening, examination and assessment thereof.

(5) Any export goods brought into customs area for export purpose and have not been exported within seven days of arrival of such goods into such area or within such extended period as permitted by the proper officer in case of delay due to such reasons which the proper officer considers to be beyond the control of the concerned Authorised Courier and declared exporter, may be detained by the proper officer and sold or disposed off by the person having custody thereof, after issuing notice to the concerned Authorised Courier and declared exporter provided the charges payable, for storage and handling of such goods are paid by such Authorised Courier.

1. See Customs Series Form No. 133.

2. Substituted by Notification No. 56/2014-Cus. (N.T.), dated 6-08-2014.

3. Substituted by Notification No. 74/2019-Cus. (N.T.), dated 09-10-2019.

4. Substituted by Notification No. 115/2020-Cus. (N.T.), dated 30-12-2020.

[Regulation 6A. Conditions and restrictions for re-import of returned jewellery exported through the courier mode on an e-commerce platform.-

Without prejudice to other provisions of these regulations, for re-import of returned jewellery or imitation jewellery specified in sub-regulation (4) of regulation 2, the following conditions and restrictions shall also apply, namely:-

(a) the authorised courier files the Courier Bill of Entry for re-import for the same Importer-Exporter Code (IEC) holder and at the same international courier terminal, for whom and where the corresponding Courier Shipping Bill (CSB-V) for export for that jewellery item was filed;

(b) return e-commerce transaction for the jewellery item is initiated by the same consignee to whom the said jewellery was exported under the corresponding Courier Shipping Bill (CSB-V) and on the same e-commerce platform: Provided that a courier agent or logistics service provider in the country of consignee may also initiate return e-commerce transaction if the product could not be customs cleared for import in that country;

(c) image of the return confirmation page on the e-commerce platform is uploaded on Express Cargo Clearance System (ECCS) while filing Courier Bill of Entry for such re-import;

(d) the reason of re-import is provided in the Courier Bill of Entry and the returned jewellery item is re-imported along with the original packing;

(e) exporter, who is re-importing, continues to have a valid IEC and Registration-cum-Membership Certificate (issued by the Gems and Jewellery Export Promotion Council);

(f) Free on Board (FOB) value of the jewellery item under re-import was not more than twenty-five thousand rupees when exported;

(g) the Courier Bill of Entry for such re-import is filed no later than forty-five days from the date of corresponding Let Export Order (LEO) of the Courier Shipping Bill for export;

(h) the corresponding export stands reconciled by proper filing of Export General Manifest (EGM);

(i) each Courier Bill of Entry filed for such re-import includes item wise details corresponding to the concerned Courier Shipping Bill-V (CSB-V) filed for export;

(j) the jewellery item under re-import conforms and correlates to the description filed and other specifications given in the corresponding Courier Shipping Bill-V(CSB-V);

(k) total Cost, Insurance and Freight (CIF) value of such re-imports for an IEC holder in a financial year does not exceed 2% of the total FOB value (in INR) of jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and imitation jewellery classified under CTH 7117, of the First Schedule of the Customs Tariff Act, 1975 exported by that IEC holder in the previous financial year under the courier mode on ECCS or one lakh rupees, whichever is greater;

(l) total number of Courier Bills of Entry filed for such re-imports on account of returns, in a financial year, does not exceed 5% of the total number of Courier Shipping Bills (CSB-V) filed by that IEC holder in the previous financial year under Courier mode on ECCS for jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and imitation jewellery classified under CTH 7117, of the First Schedule of the Customs Tariff Act, 1975 or ten, whichever is greater;

(m) notwithstanding anything contained in clauses (k) and (l), the total CIF value of such re-import for any IEC holder shall not exceed fifty thousand rupees and the total number of Courier Bills of Entry of such re-import shall not exceed five, for the financial year 2022-23;

(n) any tax benefit arisen at the time of corresponding export is neutralised; and,

(o) identity of the jewellery under re-import is established to be the same as the one exported and it has not been altered or enhanced.]

1. Inserted by Notification No. 57/2022-Cus. (N.T.), dated 30-06-2022.

Regulation 7. Application for registration of Authorised Courier. -

(1) Every person intending to operate as an Authorised Courier shall make an application in the Form-I¹ to the² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] having jurisdiction over the Customs airport where the goods are to be imported or exported, for registration in this behalf.

(2) The² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] may dispose of the application under sub-regulation (1) within forty five days of the receipt of the application.

1. See Customs Series Form No. 136.

2. Substituted by Notification No. 56/2014-Cus. (N.T.), dated 6-08-2014.

Regulation 8. Conditions to be fulfilled by the applicant. -

(1) The person applying for registration as an Authorised Courier shall disclose to the satisfaction of the¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] that he is financially viable and in support thereof he shall produce to the said¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] a certificate issued by a scheduled bank or such other proof acceptable to the¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] evidencing possession of assets of a value not less than twenty five lakh rupees.

(2) The electronic declaration for clearance of imported or export goods shall be made by the persons who has passed the examination referred to in regulation 8 or regulation 19 of the² [Customs Broker Licensing Regulations, 2013]:

³ **Provided** that a transition period upto 31st December, 2011 shall be allowed for fulfillment of the condition mentioned in sub-regulation (2) by an Authorised Courier in so far as it relates to examination referred to in regulation 8 of the² [Customs Broker Licensing Regulations, 2013].]

(3) The applicant shall undertake to comply with the provisions and abide by all the provisions of the Act and rules, regulations, notifications and orders issued thereunder.

1. Substituted by Notification No. 56/2014-Cus. (N.T.), dated 6-08-2014.

2. Substituted by Notification No. 28/2018-Cus. (N.T.), dated 28-03-2018.

3. Substituted by Notification No. 26/2011-Cus. (N.T.), dated 01-04-2011.

Regulation 9. Scrutiny of application. -

On receipt of application for registration under regulation 7, the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be], may make enquiries for verification of the particulars set out in the application and also such other enquiries as the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] may deem necessary for such registration including enquiries about the identity, bona fides and reputation of the applicant.

1. Substituted by Notification No. 56/2014-Cus. (N.T.) , dated 6-08-2014.

Regulation 10. Registration. -

(1) If on scrutiny of the application filed by a person under regulation 7, the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] is satisfied that the applicant fulfils the requirements of the registration, the said applicant may be registered as an Authorised Courier.

(2) ² [****]

(3) An Authorised Courier who is already registered under Courier Imports and Exports (Clearance) Regulations, 1998 on or before the date of coming into force of these regulations in a Customs airport, shall be considered as an Authorised Courier registered for the purpose of these regulations only on compliance of the conditions stipulated in regulation 8.

(4) The Authorised Courier referred to in sub-regulation (3) shall comply with the conditions within a period which shall not exceed a period of three months:

Provided that the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] may extend the said period which shall not exceed a period of nine months :

Provided further that nothing contained in this sub-regulation shall apply in respect of condition prescribed under sub-regulation (2) of regulation 8.

(5) ² [****]

(6) The ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] may, if he finds that the applicant has been convicted in any court of law, or any criminal proceedings are pending before any court of law against the applicant, reject an application filed for registration of Authorised Courier.

(7) The Authorised Courier, who is registered under sub regulation (1) or sub regulation (3), shall transact business in other Customs airports within the country subject to an intimation, as specified in Form- J, to the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] having Jurisdiction over the Customs airport where he intends to transact business.

(8) ² [****]

(9) The ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] may, for reasons to be recorded in writing, by order, review the registration granted under sub-regulation (1) or sub-regulation (3) ² [****]

1. Substituted by Notification No. 56/2014-Cus. (N.T.) , dated 6-08-2014.

2. Omitted by Notification No. 85/2021-Cus. (N.T.) , dated 27-10-2021.

¹ [Regulation10A. Surrender of registration .

(1) An Authorised Courier may surrender the registration through an application in writing to the Principal Commissioner of Customs or Commissioner of Customs who has granted the registration, as the case may be.

(2) On receipt of the application under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may revoke the registration if, -

(a) the Authorised Courier has paid all dues payable to the Central Government under the Act and the rules or regulations made thereunder; and

(b) no proceedings are pending against the Authorised Courier under the Act or the rules or regulations made thereunder.]

1. Inserted by Notification No. 85/2021-Cus. (N.T.), dated 27-10-2021.

¹ [Regulation 10B. Validity of registration.

(1) A registration shall be valid unless and until revoked under these regulations.

(2) Notwithstanding anything contained in sub regulation (1), where an Authorised Courier is found to be inactive for a continuous period of one year, the registration shall be deemed to be invalid from the first day after expiry of the said period of one year.

Explanation:- For the purposes of this regulation the expression inactive refers to an Authorised Courier who does not transact any business pertaining to Customs during a period of one year excluding the period for which the registration has been suspended under regulation 13 and the continuous period of one year shall be computed for the first time with effect from the date of coming into force of the Courier Imports and Exports (Electronic Declaration and Processing), Amendment, Regulations, 2021.

(3) Within a period of ninety days from the first day of deemed invalidation, the Authorised Courier may submit an application in Form K along with fee of fifteen thousand rupees, to the Principal Commissioner of Customs or Commissioner of Customs who has granted the registration, as the case may be, for renewal of the registration.

(4) Subject to regulation 10 and within one month of receipt of the application in Form K along with fee of fifteen thousand rupees, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may renew the registration after satisfying himself that the performance of the Authorised Courier has been satisfactory with reference to the absence of any complaints of misconduct including non-compliance of any of the obligations specified in regulation 12 and the applicant is otherwise eligible for grant of registration under regulation 10.]

1. Inserted by Notification No. 85/2021-Cus. (N.T.), dated 27-10-2021.

Regulation 11. Execution of bond and furnishing of security. -

(1) The ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] shall require the applicant to enter into a bond with a security of ten lakhs rupees in case of major international airports of Mumbai, Delhi, Calcutta and Chennai and five lakhs rupees in case of other airports in the form of cash deposit or bank guarantee in the name of the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] for complying with the provisions of the Act, rules and regulations made thereunder and the condition of the said bond shall also be that the applicant shall agree to pay the duty, if any, not levied or short levied, with interest if applicable on any goods taken clearance of by the Authorised Courier if in the opinion of the Assistant Commissioner of Customs or Deputy Commissioner or Customs the same cannot be recovered from the importer or the exporter.

(2) The Authorised Courier who has been granted a registration under regulation 10 or who has intimated in the Form J to the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] having jurisdiction over the Custom airport from where he has to transact the business, shall furnish the bond and security as specified under sub-regulation (1) for each of the Customs airports.

1. Substituted by Notification No. 56/2014-Cus. (N.T.), dated 6-08-2014.

Regulation 12. Obligations of Authorised Courier. -

(1) An Authorised Courier shall -

(i) obtain an authorisation, from each of the consignees or consignors of the imported goods for whom or from whom such Courier has imported such goods; or consignees or consignors of such export goods which such Courier proposes to export, to the effect that the Authorised Courier may act as agent of such consignee or consignor, as the case may be, for clearance of such imported or export goods by the proper officer;

¹ [Provided that for import of documents, gifts and samples, and low value dutiable consignments for which declaration have been filed in, Form-B or the Courier Bill of Entry-XI (CBE-XI), Form C or the Courier Bill of Entry-XII (CBE-XII) or Form-D or Courier Bill of Entry- XIII (CBE-XIII) respectively, the authorization may be obtained at the time of delivery of the consignment

to consignee subject to the production of consignors authorisation at pre-clearance stage and retention of authorisation obtained from the consignee for a period of one year or date of Audit by Customs, whichever is earlier.]

(ii) file electronic declarations, for clearance of imported or export goods, through a person who has passed the examination referred to in regulation 8 or regulation 19 of the ² [Customs Brokers Licensing Regulations, 2013] and who are duly authorised under section 146 of the Act;

³ **Provided** that a transition period upto 31st December, 2011 shall be allowed to the Authorised Courier for fulfillment of the obligation in so far as it relates to examination referred to in regulation 8 of the ² [Customs Broker Licensing Regulations, 2013].]

(iii) advise his consignor or consignee to comply with the provisions of the Act, rules and regulations made thereunder and in case of non-compliance thereof, he shall bring the matter to the notice of the Assistant Commissioner of Customs or Deputy Commissioner of Customs;

(iv) verify the antecedent, correctness of Importer Exporter Code (IEC) Number, identity of his client and the functioning of his client in the declared address by using reliable, independent, authentic documents, data or information;

(v) exercise due diligence to ascertain the correctness and completeness of any information which he submits to the proper officer with reference to any work related to the clearance of imported goods or of export goods;

(vi) not withhold information communicated to him by an officer of customs, relating to assessment and clearance of imported goods as well as inspection, examination and Clearance of export goods, from a consignor or consignee who is entitled to such information;

(vii) not withhold any information relating to assessment and clearance of imported goods or of export goods, from the Assessing Officer;

(viii) not attempt to influence the conduct of any officer of Customs in any matter pending before such officer or his subordinates by the use of threat, false accusation, duress or offer of any special inducement or promise of advantage or by the bestowing of any gift or favour or other thing or value;

(ix) maintain records and accounts in such form and manner as may be directed from time to time by an Assistant Commissioner of Customs or Deputy Commissioner or Customs for a period of five years and submit them for inspection to the Assistant Commissioner of Customs or an officer authorised by him, wherever required; and

(x) abide by all the provisions of the Act and the rules, regulations, notifications and orders issued thereunder.

1. Inserted by Notification No. 26/2011-Cus. (N.T.) , dated 1-4-2011.

2. Substituted by Notification No. 28/2018-Cus. (N.T.) , dated 28-3-2018.

3. Substituted by Notification No. 26/2011-Cus. (N.T.) , dated 1-4-2011.

Regulation 13. Suspension or revocation of registration of authorised courier. -

(1) The ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] may revoke the registration of an Authorised Courier and also pass an order for forfeiture of security on any of the following grounds namely:-

(a) failure of the Authorised Courier to comply with any of the conditions of the bond executed by him under regulation 11;

(b) failure of the Authorised Courier to comply with any of the provisions of these regulations;

(c) misconduct on the part of Authorised Courier whether within the jurisdiction of the said ¹ [Principal Commissioner or Commissioner] or anywhere else, which in the opinion of the ¹ [Principal Commissioner or Commissioner] renders him unfit to transact any business in the Customs airport:

² [*****]

Provided ² [***] that, in case the ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] considers that any of such grounds against an Authorised courier shall not be established prima facie without an inquiry in the matter, he may conduct an inquiry to determine the ground and in the meanwhile pending the completion of such inquiry, may suspend the registration of the Authorised Courier:

Provided ³ [further that] if no ground is established against the Authorised Courier, the registration so suspended shall be restored.

(2) Any Authorised Courier or the officer of the Customs authorised by the ¹ [Principal Chief Commissioner of Customs or Chief Commissioner of Customs, as the case may be] in this behalf, if aggrieved by the order of ¹ [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] passed under sub-regulation (1), may represent to the ¹ [Principal Chief Commissioner of Customs or Chief Commissioner of Customs, as the case may be] in writing against such order within sixty days of communication of the order to the Authorised Courier, and the ¹ [Principal Chief Commissioner of Customs or Chief Commissioner of Customs, as the case may be] shall, after providing the opportunity of being heard to the parties concerned, dispose of the representation as expeditiously as may be possible.

1. Substituted by Notification No. 56/2014-Cus. (N.T.) , dated 6-08-2014.

2. Omitted by Notification No. 65/2012-Cus. (N.T.) , dated 26-7-2012.

3. Substituted by Notification No. 65/2012-Cus. (N.T.) , dated 26-7-2012.

¹ [Regulation 13A. Procedure for revoking registration under regulation 13. -

(1) The ² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] shall issue a notice in writing to the Authorised Courier stating the grounds on which it is proposed to revoke the registration and requiring the said Authorized Courier to submit within such time as may be specified in the notice, not being less than forty-five days, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs nominated by him, a written statement of defence and also to specify in the said statement whether the Authorised Courier desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

(2) The ² [Principal Commissioner or Commissioner] of customs may, on receipt of the written statement from the Authorised Courier, or where no such statement has been received within the time-limit specified in the notice referred to in sub-regulation (1), direct the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to inquire within a period of three months, from the order of suspension or from the date of initiation of enquiry, as the case may be, into the grounds which are not admitted by the Authorised Courier.

(3) The Deputy Commissioner of Customs or Assistant Commissioner of Customs as the case may be, shall, in the course of inquiry, consider such documentary evidence and take such oral evidence may be relevant or material to the inquiry in regard to the grounds forming the basis of the proceedings, and he may also put any question to any person tendering evidence for or against the Authorised Courier, for the purpose of ascertaining the correct position.

(4) The Authorised Courier shall be entitled to cross-examine the persons examined in support of the grounds forming the basis of the proceedings, and where the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, declines to examine any person on the grounds that his evidence is not relevant or material, he shall record his reasons in writing for so doing.

(5) At the conclusion of the inquiry, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall prepare a report of the inquiry recording his findings.

(6) The ² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] shall furnish to the Authorised Courier a copy of the report of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, and shall require the Authorised Courier to submit, within the specified period not being less than sixty days, any representation that he may wish to make against the findings of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

(7) The ² [Principal Commissioner of Customs or Commissioner of Customs, as the case may be] shall, after considering the report of the inquiry and the representation thereon, if any, made by the Authorised Courier, pass such orders as he deems fit.]

1. Inserted by Notification No. 65/2012-Cus. (N.T.) , dated 26-7-2012.

2. Substituted by Notification No. 56/2014-Cus. (N.T.) , dated 6-8-2014.

Regulation 14. Penalty. -

An Authorised Courier, who contravenes any of the provisions of these regulations or abets such contravention or who fails to

comply with any provision of these regulations with which it was his obligation to comply, shall be liable to a penalty which may extend to fifty thousand rupees.

FORM – ‘A’
[see regulation 5(1)]

EXPRESS CARGO MANIFEST - IMPORT (ECM-I)
(Electronic Filing)

Sl. No.	Description	Details			
1.	Courier Registration Number				
2.	Name and address of the Authorized Courier				
3.	Name and address of the on-board courier, wherever applicable.				
4.	Import General Manifest Number				
5.	Name of the airlines				
6.	Airport of arrival				
7.	Flight No.				
8.	Date of arrival				
9.	Time of arrival				
10.	Airport of shipment				
11.	Shipment/Consignment-wise Details:				
(a) MAWB No.					
(i) HAWB No.	(1) Consignment Reference Note (CRN) No., where applicable	(ii) Number of packages / pieces / bags / ULDs	(iii) Weight (in Kgs.)	(iv) Description of goods	(v) Name and address of the Consignor

Shipment/Consignment-wise Details (Continued):				
(vi) Name and address of the Consignee	(vii) Invoice value	(viii) Invoice Currency	(ix) Shipment to be transhipped, if Yes/ No	(x) If Shipment to be transhipped, Place of transshipment

DECLARATION

I / we declare that all statements and particulars contained in this form and other documents presented herewith are complete, correct and true, in every respect.

Date:

Signature and name of the authorised courier

Place:

NOTE: Upon submission of the ECM, the Customs Department serial number along with the date would be generated.

FORM – ‘B’
[see regulation 5(3)]

COURIER BILL OF ENTRY – XI (CBE-XI) FOR DOCUMENTS
(Electronic Filing)

S. No.	Description	Details
1.	Express Cargo Manifest Reference No.	
2.	Courier Registration Number	
3.	Name and address of the Authorized Courier	
4.	Name of the airlines	
5.	Airport of arrival	
6.	First port of arrival, wherever applicable.	
7.	Flight No.	
8.	Date of arrival	
9.	Time of arrival	
10.	Airport of shipment	
11.	Total No. of consignments / HAWB	
12.	Number of bags	

DECLARATION

I / we declare that the authorization from each of the consignees or consignors relating to the above mentioned consignments have been obtained by me / us to act as an agent for the clearance of the goods.

I / We hereby declare that goods imported as per this Bill of Entry include only document of no commercial value and do not include goods which are prohibited or restricted for import into India under any law for the time being in force.

Date:

Signature and name of the authorised courier

Place:

Date:

¹[FORM - C*[See regulation 5(3)]***Courier Bill of Entry – XII (CBE-XII) for Samples and Gifts
(Electronic Filing)**

S.NO.	Description	Details
(1)	(2)	(3)
1.	Courier Registration Number	
2.	Name and address of the Authorized Courier	
3.	Name of the airlines	
4.	Airport of arrival	
5.	First port of arrival, wherever applicable	
6.	Flight No.	
7.	Date of arrival	
8.	Time of arrival	
9.	Airport of shipment	
10.	Country of exportation	
11(i).	HAWB No.	
11(ii).	CRN No., if applicable.	
12.	Unique Consignment reference No.	
13.	Name and address of the consignor	
14.	Name and address of the consignee	
15.	<i>GSTIN (optional)</i> <i>Remarks: in the case of import of gifts/samples, GSTIN cannot be mandatory</i>	
16.	IEC Code	
17.	IEC Branch Code	
18.	No. of items included in HAWB	

19. Item-wise Details:

CTH	Nature of shipment (Gifts / Samples)	country of origin	Description of goods	Name & address of Manufacturer
(I)	(II)	(III)	(IV)	(V)

¹ Substituted by Notification No. 15/2019-Customs (N.T.) dated 05.05.2010 w.e.f 27.02.2019.

--	--	--	--	--

<i>Item-wise Details (continued) :</i>				
No. of packages	Marks and number of packages, wherever applicable	Unit of measure	Quantity	Invoice No.
(VI)	(VII)	(VIII)	(IX)	(X)

<i>Item-wise Details (continued):</i>													
Invoice value	Invoice currency	Freight Amount	Insurance Amount	Landi ng Char ges	rate of exchange	Assessable value in Rs. (As per section 14 of the Customs Act, 1962)	Notification			Value under section 3 of Customs tariff Act, 1975	Addi tional Duty Rate	Addition al Duty Amount	GST Code
(XI)	(XII)	(XIII)	(XIV)	(XV)	(XVI)	(XVII)	(XVII I-A)	(XVII I-B)	(XV IIC)	(XIX)	(XX)	(XXI)	(XX II)
							Notfn. type	Notfn. No.	Sl.No.				

<i>IGST Rate</i>	<i>IGST Exemption Notification</i>	<i>IGST Amount</i>	<i>GST Compensation Cess rate</i>	<i>GST Compensation Cess Exemption Notification</i>	<i>GST Compensation Cess Amount</i>	<i>Total Duty Amount</i>
(XXIII)	(XXIV)	(XXV)	(XXVI)	(XXVII)	(XXVIII)	(XXIX)

DECLARATION

I/we declare that the authorization from each of the consignees or consignors relating to the above-mentioned consignments have been obtained by me/us to act as an agent for the clearance of the goods.

I/We hereby declare that goods imported as per this Bill of Entry include only *bona fide* commercial samples, prototypes of goods and *bona fide* gifts of articles for personal use of value not exceeding Rs. Ten thousand and which are for the time being not subject to any prohibition or restriction on their import into India.

I/We enclose herewith _____ (number) of Airway bills and _____ (Number) of Invoices for the aforesaid consignments with this Bill of Entry.

I/we hereby declare that the contents of this Bill of Entry are complete, correct and true, in every respect and are in accordance with the airway bills, the invoices and other documents attached herewith.

Date:

Signature of the Authorised person of the Authorised Courier
with stamp of Authorised Courier

Place:

NOTE: Uploading images of HAWB and invoices shall be optional in CBE-XII while filing through bulk upload or otherwise.]

¹ [FORM - D

[see regulation 5(3)]

Courier Bill of Entry - XIII (CBE-XIII) for Non-Documents
(Low Value Dutiable Shipments)
(Electronic Filing)

S. No.	Description	Details
1.	Courier Registration Number	
2.	Name and address of the Authorized Courier	
3.	Name of the airlines	
4.	Airport of arrival	
5.	First port of arrival, wherever applicable	
6.	Flight No.	
7.	Date of arrival	
8.	Time of arrival	
9.	Airport of shipment	
10.	Country of exportation	
11(i).	HAWB No.	
11(ii).	CRN No., if applicable	
12.	Unique Consignment reference No.	

¹ Substituted by Notification No. 67/2017-Cus (N.T.), dated 30.06.2017.

13.	Name and address of the consignor	
14.	Name and address of the consignee	
15.	GSTIN	
16.	IEC Code	
17.	IEC Branch Code	
18.	No. of items included in HAWB	

²[

“18A. E-commerce Import details:
Whether import using e-commerce (Yes/No)

]

19.	Item-wise Details:				
Licence Type	Licence No.	CTH/ CTSH	CETSH	GST Code	Country of origin
(I)	(II)	(III)	(IV)	(V)	(VI)

² Substituted by Notification No. 81/2022-Cus (N.T.), dated 23.09.2022.

--	--	--	--	--	--

<i>Item-wise Details (continued):</i>				
Description of goods	Name and address of manufacturer	No. of packages	Marks and No. of packages, wherever applicable	Unit of measure
(VII)	(VIII)	(IX)	(X)	(XI)

<i>Item-wise Details (continued):</i>						
Quantity	Invoice No.	Invoice value	Currency for invoice	Rate of exchange	Invoice terms (FOB / CIF/ C&F / C&I)	
(XII)	(XIII)	(XIV)	(XV)	(XVI)	(XVII)	(XVIII)

<i>Item-wise Details (continued) :</i>				
Discount amount	Discount currency	Assessable value	Freight	Landing charges
(XIX)	(XX)	(XXI)	(XXII)	(XXIII)

--	--	--	--	--

	<i>Item-wise Details (continued):</i>		
Insurance	Item-wise details of other charges as per section 14 of the Customs Act, 1962		
(XXIV)	(XXV)		
	Charge type	Charge amount	

<i>Item-wise Details (continued):</i>							
<i>Notification used per item</i>							
(XXVI)							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Notification type	Notification No.	Sl. No. in notification	List No.	List Sl. No.	<i>Value under section 3 of Customs tariff Act, 1975</i>	<i>Additional Duty Rate</i>	<i>Additional Duty Amount</i>

(XXVII)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
<i>IGST Rate</i>	<i>IGST Exemption Notfn.</i>	<i>IGST Amount</i>	<i>GST Compensation Cess Rate</i>	<i>GST Compensation Cess Exemption Notfn.</i>	<i>GST Compensation Cess Amount</i>	Total Duty

DECLARATION

I/we declare that the authorization from each of the consignees or consignors relating to the above mentioned consignments have been obtained by me/us to act as an agent for the clearance of the goods.

I/we hereby declare that I/we have not received any other documents or information showing a different price, value, quantity, or description of the said goods and that if at any time hereafter I/we receive any documents from the importer showing a different state of facts I/we will immediately make the same known to the Commissioner of Customs.

I/we hereby declare that the contents of this Bill of Entry are complete, correct and true, in every respect and are in accordance with the airway bills, the invoices and other documents attached herewith.

I/We enclose herewith _____ (number) of Airway bills and _____ (Number) of Invoices for the aforesaid consignments with this Bill of Entry.

Date:

Signature and name

Places:

of the authorised courier

NOTE (i) Uploading images of HAWB and invoices shall be mandatory in CBE-XIII while filing through bulk upload or otherwise.]

FORM – E*[see regulation 5(3)]***Courier Bill of Entry – XIV (CBE-XIV) for Dutiable Goods
(Electronic Filing)**

Courier Registration Number (1)		Name and address of the Authorized Courier (2)		
PARTICULARS OF CUSTOM HOUSE AGENT (3)				
Licence Number (i)		Name (ii)		Address (iii)
PARTICULARS OF IMPORTER				
4				
IEC Code (i)		IEC Branch Code (ii)		Name & Address (iii)
GSTIN (iv)				
Category of Importer (Govt. Depts, Govt. Undertakings, Diplomatic/UN, others) (v)		If others, please specify (vi)		Type of Importer (100 % EOU or not, please specify) (vii)
Authorised dealer code of the Bank	Category of the Bill of Entry (Home	¹ [E-commerce import 6A	Bill of Entry	Class Code (CC) (New, Split, Post, Part)

¹ Substituted by Notification No. 81/2022 Cus. (N.T.), dated 23.09.2022.

(5)	Consumption, Warehouse, Ex-Bond) (6)	Whether import using e-commerce (Yes/No)]	Number and date (7)	(8)
Type of Bill of Entry (Normal, Prior, Advance) (9)		High Sea sale (10)		
Seller particulars in case of High Sea sale (11)				
IEC Code (A)	IEC Branch Code (B)		Name (C)	Address (D)
Use of the first proviso under section 46(1), Customs Act,1962: (12)	Special Requests (13)	Reason in case of extension of Time Limit is Requested (14)		Airlines (15)
Flight Number (16)	Airport of Arrival (17)		Date of Arrival (18)	
Airport of Shipment (19)	Country of Origin (if same for all goods of the consignment, otherwise declare item-wise) (20)		Country of Consignment (21)	

IGM details (22)		MAWB No. (23)	MAWB date (24)	HAWB No. (25)
IGM No. (A)	Date of entry Inward (B)			CRN No., if applicable. (A)
HAWB date (26)	Marks & Numbers (27)	Number of Packages (28)	Type of Packages (29)	Unit of measure for gross weight (30)
Gross weight (31)	Additional information for clearance of goods at Inland Container Depots (ICDs) (32)			
	Name of Gateway Port (A)	Gateway IGM Number (B)	Date of Entry Inwards of Gateway Port (C)	
Container details (In case of clearance at ICDs and Sea Ports), wherever applicable (33)				
Container No. (A)	Seal Number (B)		FCL/LCL (C)	
Bond details (34)				
Whether Clearance of imported goods is sought against any type of bond already registered with Customs? (A)				
BOND TYPE (Provisional Duty Bond, Re-Export Bond, Letter of Guarantee, Warehouse Bond, Project Bond, EOU Bond (B-17 Bond), End use Bond, Test Bond, Undertaking ITC Bond, Cash Deposit, Jobbing etc.) (A-1)			Bond Number (A-2)	

DETAILS OF PROCUREMENT CERTIFICATE, IF ANY

(35)

Procurement Under 36/96 Customs? (i)	Procurement Certificate Number (ii)	Date of Issuance of Certificate (iii)	
Location Code of the Central Excise Office issuing the Certificate (iv)	Commissionerate (v)	Division (vi)	Range (vii)

IMPORT UNDER MULTIPLE INVOICES

(36)

If Imports are affected under multiple invoices

(i)

Number of Invoices (i)-1	Total Freight (i)-2	Total Insurance (i)-3
-----------------------------	------------------------	--------------------------

DETAILS OF EACH INVOICE

(37)

Invoice Number (i)	Date of Invoice (ii)	Purchase order Number (iii)
Date of Purchase Order (iv)	Contract Number (v)	Date of Contract (vi)
Letter of Credit (vii)	Date of letter of Credit (viii)	

Details of Items and Related Information for each Invoice (ix)		
Invoice Number (ix) -1	Supplier Details (ix) -2	
Name of the Suppliers (ix)-2(a)	Address of the Suppliers (ix)-2(b)	Country (ix)-2(c)
If Supplier is not the seller (ix)-3		
Name of the Seller (ix)-3(a)	Address of the Seller (ix)-3(b)	Country (ix)-3(c)
Broker/Agent Details (ix)-4		
Name of the Broker/Agent (ix)-4(a)	Address of the Broker/Agent (ix)-4(b)	Country (ix)-4(c)
Nature of Transaction(Sale, Sale on consignment basis, Hire/rent, Replacement, Gift, Sample, Free of Cost, Others) (ix)-5	If others, Please specify (ix)-5(a)	
Terms of Payment (LC,DP/TA,FOC, Others) (ix)-6	If others, Please specify (ix)-6(a)	
Conditions or Restrictions, If any Attached to sale (ix)-7	Method of Valuation (ix)-8	

Term of Invoice (ix)-9	Invoice value (ix)-10	Invoice Currency (ix)-11	
Freight, Insurance and Other Charges (ix)12			
Freight (ix)-12(a)	Rate (ix)-12(a)(i)	Amount (ix)-12(a)(ii)	Currency (ix)-12(a)(iii)
Insurance (ix) -12(b)	Rate (ix) - 12(b)(i)	Amount (ix) -12(b)(ii)	Currency (ix) -12(b)(iii)
Loading, Unloading and Handling Charges as per Rule 9(2)(b) of the Customs Valuation Rules, 1988 (ix) -12(c)	Rate (ix) -12(c)(i)	Amount (ix) -12(c)(ii)	Currency (ix) -12(c)(iii)
Other Charges Related to the Carriage of goods (ix) -12(d)	Rate (ix) -12(d)(i)	Amount (ix) -12(d)(ii)	Currency (ix) -12(d)(iii)
Cost and Service Not Included in the Invoice and Other Miscellaneous Charges (ix) – 13			
Brokerage and Commission (ix) -13(a)	Rate (ix) -13(a)(i)	Amount (ix) -13(a)(ii)	Currency (ix) –(13)(a)(iii)
Cost of containers (ix) -13(b)	Rate (ix) -13(b)(i)	Amount (ix) -13(b)(ii)	Currency (ix) –(13)(b)(iii)

Cost of Packing (ix) -13(c)	Rate (ix) -13(c)(i)	Amount (ix) -13(c)(ii)	Currency (ix)-(13)(c)(iii)
Dismantling, Transport and handling in the Country of Export or any other Country (ix)-13(d)	Rate (ix) -13(d)(i)	Amount (ix) -13(d)(ii)	Currency (ix) -(13)(d)(iii)
Cost of Goods and Services Supplied by Buyer (ix) -13(e)	Rate (ix) -13(e)(i)	Amount (ix) -13(e)(ii)	Currency (ix)-(13)(e)(iii)
Documentation (ix) -13(f)	Rate (ix) -13(f)(i)	Amount (ix) -13(f)(ii)	Currency (ix) - (13)(f)(iii)
Country of Origin Certificate (ix) -13(g)	Rate (ix) - 13(g)(i)	Amount (ix) -13(g)(ii)	Currency (ix) - (13)(g)(iii)
Royalty and Licence Fees (ix) -13(h)	Rate (ix) -13(h)(i)	Amount (ix) -13(h)(ii)	Currency (ix)-(13)(h)(iii)
Value of Proceeds which accrue to seller (ix) -13(i)	Rate (ix) -13(i)(i)	Amount (ix) -13(i)(ii)	Currency (ix)-(13)(i)(iii)
Cost of Warranty of Service, if any, Provided by the seller or on Behalf of the seller (ix) -13(j)	Rate (ix) -13(j)(i)	Amount (ix) -13(j)(ii)	Currency (ix) - (13)(j)(iii)

Other Costs or Payments, if any, to Satisfy the Obligation of the seller (ix) -13(k)	Rate (ix) -13(k)(i)	Amount (ix) -13(k)(ii)	Currency (ix) – (13)(k)(iii)
Other Charges and Payments, if any (ix) -13(l)	Rate (ix) -13(l)(i)	Amount (ix) -13(l)(ii)	Currency (ix) – (13)(l)(iii)
Discount Amount (ix) – 14		Discount Currency (ix) – 15	
Additional charges, if any, for purchase on High Seas (In Rs.) (ix) – 16			
Rate (%) (ix) – 16 (a)		Amount (in Rs.) (ix) – 16 (b)	
Any other Information which has a bearing on Value (ix) – 17			
Details of Special Valuation Branch (SVB) Loading wherever Applicable (at Invoice Level) (Fill only if same for all goods of the consignment else declare at item level) (ix) – 18			
Are the Buyer and Seller Related? YES / NO (ix) – 18 (a)			
If the buyer and Seller are Related, has the Relationship been examined Earlier by the SVB (yes /No) (ix) – 18(b)			

If examination earlier by the SVB ix) (- 18 (b) (i)	SVB Reference Number (ix) - 18 (b)(i)(1)	SVB Date (ix) - 18 (b)(i)(2)	Indication for Provisional/ Final (ix) - 18 (b)(i)(3)
--	---	---------------------------------	--

Item-wise Information under each Invoice (ix) – 19					
Case of Re Import (ix) – 19(a)	² [Case of e-commerce Re-import (ix)-19(aa)]			Import against Licence (ix) – 19(b)	Serial Number of Invoice (ix) – 19(c)
	(A)	(B)			
	Whether it is an E-Commerce re-import consignment containing jewellery falling under CTH 7117 or CTH 7113 (Yes/ No)	If yes, Item-wise specification corresponding to Column (1):			
	(1)	(B.1) General Specifications (2)			
	(i)Item S.No.[of Invoice NO. at column 37 (i)]	(ii)SKU No.	(iii) Type of jewellery (a) Gold (b)Silver (c)Artificial jewellery (d) Any other precious metal		

² Inserted by Notification No. 57/2022 Cus. (N.T.), dated 30.06.2022.

	If, (B.1)(iii)(b)															
	(B.1)(ii)(b.1)P Percentage of Silver content	(B.1)(ii)(b.2)Wt. of silver (in gm)	(B.1)(iii)(b.3)Whether studded or set in precious/semi-precious stones (Yes/No)	(B.1)(iii)(b.3.1)If yes, (a) Diamond or (b) other precious or semi-precious stone	(B.1)(iii)(b.3.1)(a) If diamond					(B.1)(iii)(b.3.1)(b) If other precious or semiprecious stone						
					(B.1)(iii)(b.3.1)(a)Cut [marquise, princess, pear, oval, heart, emerald or any other]	(B.1)(iii)(b.3.1)(a)Color [D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z or any other]	(B.1)(iii)(b.3.1)(a)Clarity [F,IF,VS1, VVS2,VS1,VS2,SI1,SI2,I1,I2, I3 or any other]	(B.1)(iii)(b.3.1)(a)Carat	(B.1)(iii)(b.3.1)(a)No. of Stones	(B.1)(iii)(b.3.1)(a)Name of the stone	(B.1)(iii)(b.3.1)(a)Whether Natural or Synthetic	(B.1)(iii)(b.3.1)(a)No. of stones	(B.1)(iii)(b.3.1)(a)Country of Origin			
	If, (B.1)(iii)(d)															
	(B.1)(iii)(d.1)Purity (Carat)	(B.1)(iii)(d.2)Certificate [uploaded, if any]	(B.1)(iii)(d.3)Wt. of precious metal (in gm)	(B.1)(iii)(d.4)Whether studded or set in precious/semi-precious stones (Yes/No)	(B.1)(iii)(d.4.1)If yes, (a) Diamond or (b) other precious or semi-precious stone	(B.1)(iii)(d.4.1)(a) If diamond					(B.1)(iii)(d.4.1)(b) If other precious or semiprecious stone					
						(B.1)(iii)(d.4.1)(a)Cut [marquise, princess, pear, oval, heart, emerald or any other]	(B.1)(iii)(d.4.1)(a)Color [D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z or any other]	(B.1)(iii)(d.4.1)(a)Clarity [F,IF,VS1, VVS2,VS1,VS2,SI1,SI2,I1,I2, I3 or any other]	(B.1)(iii)(d.4.1)(a)Carat	(B.1)(iii)(d.4.1)(a)No. of Stones	(B.1)(iii)(d.4.1)(a)Name of the stone	(B.1)(iii)(d.4.1)(a)Whether Natural or Synthetic	(B.1)(iii)(d.4.1)(a)No. of stones	(B.1)(iii)(d.4.1)(a)Country of Origin		

<p style="text-align: center;">Item Description (ix) – 19(d)</p>	<p style="text-align: center;">General Description (ix) – 19(e)</p>		<p style="text-align: center;">Currency for Unit Price (ix) – 19(f)</p>	
<p style="text-align: center;">Unit Price (ix) – 19(g)</p>	<p style="text-align: center;">Unit of Measure (ix) – 19(h)</p>		<p style="text-align: center;">Quantity (ix) – 19(i)</p>	
<p style="text-align: center;">Accessories, if any (ix) – 19(j)</p>	<p style="text-align: center;">Name of Manufacturer (ix) – 19(k)</p>		<p style="text-align: center;">Brand (ix) – 19(l)</p>	
<p style="text-align: center;">Model (ix) – 19(m)</p>	<p style="text-align: center;">Grade (ix) – 19(n)</p>		<p style="text-align: center;">Specification (ix) – 19(o)</p>	
<p style="text-align: center;">End Use of Item (ix) – 19(p)</p>	<p style="text-align: center;">Manufacturing (ix) – 19(p)(i)</p>	<p style="text-align: center;">Trading (ix) – 19(p)(ii)</p>	<p style="text-align: center;">Self Consumption (ix) – 19(p)(iii)</p>	

Country of Origin (ix) – 19(q)		Assessable Value (ix) – 19(r)		
Details, in case of previous Imports (ix) – 19(s)		Bill of Entry Number (ix) – 19(s)(i)	Date (ix) – 19(s) (ii)	Currency (ix) – 19(s) (iii)
Unit Value (ix)-19(s) (iv)	Custom House (ix) –19 (s)(v)			
Classification Details (ix)-19(t)				
RITC (ix)-19(t)(i)	CTSH (ix)-19(t)(ii)	CETH (ix)-19(t)(iii)	GST Code (ix)-19(t)(iv)	Value under section 3 of the customs Tariff Act,1975 and IGST Amount (ix)-19(t)(v)
EXIM Scheme Code, if Any (ix)-19(t)(vi)			Para No./Year of Exim policy (ix)- 19(t)(vii)	
Details of Special Valuation Branch (SVB) Loading wherever Applicable (at Item Level) (ix)- 19(u)				
Are the Buyer and Seller Related? YES/NO (ix)- 19(u)(i)				

If the b-Buyer and Seller are Related, has the Relationship been examined earlier by the SVB(Yes/No) (ix)- 19(u)(ii)			
If Examined earlier by the SVB (ix)- 19(u)(ii)(1)	SVB Reference Number (ix)- 19(u)(ii)(2)	SVB Date (ix)- 19(u)(ii)(3)	Indication for Provisional/Final (ix)- 19(u)(ii)(4)
Notification used for the Item (Custom and Excise) (ix)- 19(v)			
Notification Type (ix)- 19(v)(i)	Notification Number (ix)- 19(v)(ii)	Serial Number in Notification (ix)- 19(v)(iii)	
List Number (ix)- 19(v)(iv)	List Serial Number (ix)- 19(v)(v)		
Shipping Bills Details in case of Re- Import (ix) – 19 (w)			
Shipping Bill Number (ix) – 19 (w)(i)	Shipping Bill Date (ix) – 19 (w)(ii)		Port of Export (ix) – 19 (w)(iii)
Invoice Number of Shipping Bill (ix) – 19 (w)(iv)	³ [Item Serial Number Details in Shipping Bill“(ix)-19(w)(v)) A. Details of Consignment exported (A.1)S.No. of the jewellery in the CSB-V (A.2)FOB value of the corresponding jewellery item (A.3) Reason for re-import a. Reason for return as captured on the e-commerce platform, or b. Could Not Be Customs Cleared at Destination Port (1) (2) (3)]		Payments made for Export on a Pro-Rata Basis (In Rupees) (ix) – 19 (w)(vi)

³ Substituted by Notification No. 57/2022 Cus. (N.T.), dated 30.06.2022.

Freight (ix) – 19 (w)(vi)(1)	Insurance (ix) – 19 (w)(vi)(2)	
Details Relating to Duty Exemption based on EXIM Schemes and Licence Particulars (ix) – 19 (x)		
Additional Duty Exemption Requested (ix) – 19 (x)(i)	Notification Number (ix) – 19 (x)(ii)	Serial Number in Notification (ix) – 19 (x)(iii)
Licence Registration Number (ix) – 19 (x)(iv)	Licence Registration Date (ix) – 19 (x)(v)	Debit Value (Rs.) (ix) – 19 (x)(vi)
Unit of Measure for Quantity to be Debited (ix) – 19 (x)(vii)	Debit Quantity (ix) – 19 (x)(viii)	Item Serial Number in Licence (ix) – 19 (x)(x)

<i>Additional Duty Rate</i> (ix)-19(y)(i)	<i>Additional Duty Amount</i> (ix)19(y)(ii)	<i>IGST Rate</i> (ix)-19(y)(iii)	<i>IGST Exemption Notification</i> (ix)-19(y)(iv)	<i>IGST Amount</i> (ix)-19(y)(v)	<i>GST Compensation Cess Rate</i> (ix)-19(y)(vi)	<i>GST Compensation Cess Exemption Notification</i> (ix)-19(y)(vii)	<i>GST Compensation Amount</i> (ix)-19(y)(viii)	<i>Total Duty Amount</i> (ix)-19(y)(ix)
---	---	--	---	--	--	---	---	---

Declaration (For the Courier Bill of Entry-XIV for Home Consumption)

DECLARATION

(Declaration to be signed by the Courier / Customs House Agent)

2. I / We declare that I / we have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I / we receive any documents from the importer showing a different state of facts, I /we will immediately make the same known to the Commissioner of Customs.

(Declaration to be signed by an Importer) (With Customs House Agent/Courier)

1. I/We declare that the contents of invoice (s) no. (s) dated of M/s. and of other documents relating to the goods covered by the said invoice (s) and presented herewith are true and correct in every respect.
2. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I / we discover any information showing a different state of facts, I /we will immediately make the same known to the Commissioner of Customs.
3. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
4. I/We am/are not connected with the suppliers/manufacturers as – (a)
Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and
(b) Collaborator entitled to the use of the trade mark, patent or design,
(c) Otherwise than as ordinary importers or buyers.
5. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House (s).

(Declaration to be signed by an Importer) (Without Customs House Agent/Courier)

1. I/We declare that the contents of this Bill of Entry for goods imported against Airway Bill number dated are in accordance with the invoice number dated and other documents presented herewith. I/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.
2. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.

3. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
4. I/We am/are not connected with the suppliers/manufacturers as -
 - (a) Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and
 - (b) Collaborator entitled to the use of the trade mark, patent or design,
 - (c) Otherwise than as ordinary importers or buyers.
5. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House (s)

Declaration (For the Bill of Entry for Warehousing)

(Declaration to be signed by the Courier / Customs House Agent)

1. I/We apply for leave to deposit the goods covered by this Bill of Entry in the warehouse being public/private warehouse appointed/licensed under the Customs Act, 1962.
2. I/We declare that the contents of this Bill of Entry for goods imported against Airway Bill Number dated are in accordance with the invoice number dated and other documents presented herewith.
3. I/We declare that I/we have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I/we receive any documents from the importer showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.

(Declaration to be signed by an Importer) (With Customs House Agent/Courier)

1. I/We apply for leave to deposit the goods covered by this Bill of Entry in the warehouse being public/private warehouse appointed/licensed under the Customs Act, 1962.
2. I/We declare that the contents of invoice (s) no. (s) dated of M/s. and of other documents relating to the goods covered by the said invoice (s) and presented herewith are true and correct in every respect.
3. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I / we discover any information showing a different state of facts, I /we will immediately make the same known to the Commissioner of Customs.
4. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
5. I/We am/are not connected with the suppliers/manufacturers as – (a)
Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and

(b) Collaborator entitled to the use of the trade mark, patent or design,

(c) Otherwise than as ordinary importers or buyers

6. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House(s)

(Declaration to be signed by an Importer) (Without Customs House Agent/Courier)

1. I/We apply for leave to deposit the goods covered by this Bill of Entry in the warehouse being public/private warehouse appointed/licensed under the Customs Act, 1962.
2. I/We declare that the contents of this Bill of Entry for goods imported against Airway Bill Number dated are in accordance with the invoice number dated and other documents presented herewith. I/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.
3. I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.
4. I/We declare that the goods covered by the bill of entry have been imported on outright purchase/consignment account.
5. I/We am/are not connected with the suppliers/manufacturers as – (a)
Agent/Distributor/Indentor/Branch/Subsidiary/Concessionaire, and
(b) Collaborator entitled to the use of the trade mark, patent or design,
© Otherwise than as ordinary importers or buyers.
6. I/We declare that the method of invoicing has not changed since the date on which my/our books of accounts and/or agreement with the suppliers were examined previously by the Customs House(s).

Declaration (For the Bill of Entry for Ex-bond clearance)

Declaration to be signed by the importer/Courier/Customs House Agent

1. I/We declare that the particulars given in this Bill of Entry are true
2. I/We apply for permission to clear the goods from the Customs Bonded Warehouse subject to the provisions of the Customs Act, 1962.

Signature of Importer _____]

[NOTE: Details relating to Sl. No. 4(ii) and 5 shall be non-mandatory.]

FORM - F
[see regulation 6(1)]

COURIER EXPORT MANIFEST (CEM-I)
(Electronic Filing)

S. No.	Description	Details		
1.	Courier Registration Number			
2.	Name and address of the Authorized Courier			
3.	Export General Manifest Number			
4.	Name of the airlines			
5.	Airport of departure			
6.	Flight No.			
7.	Date of departure			
8.	Time of departure			
9.	Airport of destination			
10.	Shipment/Consignment-wise Details:			
	MAWB No.	HAWB No.	Number of Packages/Pieces/ Bags/ULDs	Weight (in kgs.)
	(1)	(2)	(3)	(4)

Shipment/Consignment-wise Details (Continued):			
Description of Goods	Name and address of the Consignor	Name and address of the Consignee	Value (in Rs.)
(5)	(6)	(7)	(8)

DECLARATION

I / we declare that all statements and particulars contained in this form and other documents presented herewith are complete, correct and true, in every respect.

Date:

Signature and name of the authorised courier

Place:

FORM - G

[See regulation 6(3)]

**COURIER SHIPPING BILL - III (CSB - III) FOR DOCUMENTS
(Electronic Filing)**

S. No.	Description	Details
1.	Courier Registration Number	
2.	Name and address of the Authorized Courier	
3.	Name of the airlines	
4.	Airport of departure	
5.	Flight No.	
6.	Date of departure	
7.	Time of departure	
8.	Airport of destination	
9.	Expected date of landing at destination	
10.	Airway Bill-wise information:	
	(a) MAWB No.	
	(b) No. of HAWBs included in this MAWB	
	(c) Number of bags / packages / pieces / ULD	

11.	Shipment / consignment-wise information:	
HAWB No.	Name and address of the consignor	Name and address of the consignee
(1)	(2)	(3)

DECLARATION

I / we declare that the authorization from each of the consignors relating to the above mentioned consignments have been obtained by me / us to act as an agent for the clearance of the goods described above.

I / We hereby declare that the goods exported as per this Shipping Bill include only document of no commercial value and do not include goods which are liable to duty or which are prohibited or restricted for export from India under any law for the time being in force.

Date:

Signature and name of the authorised courier

Place:

¹[FORM - H

[See regulation 6(3)]

Courier Shipping Bill – IV (CSB - IV) for Goods
(Electronic Filing)

S.NO.	Description	Details
(1)	(2)	(3)
1.	Courier Registration Number	
2.	Name and address of the Authorized Courier	
3.	Name of the airlines	
4.	Airport of departure	
5.	Flight No.	
6.	Date of departure	
7.	Time of departure	
8.	Airport of destination	
9.	Airway Bill-wise information :	
	(a) MAWB No.	
	(b) No. of HAWBs included in this MAWB	
	(c) Number of bags / packages / pieces / ULD	
10.	AD Code	

11.	Shipment / consignment-wise information:		
HAWB No.	GST Invoice no. and date	Invoice no. and date (Export Invoice)	Value
(1)	(2)	(3)	(4)
Description of the goods	Name and address of the consignor	Name and address of the consignee	Weight (In KGs)
(5)	(6)	(7)	(8)
Whether apply for export is on payment of IGST or not. Please indicate	Whether supply is against Bond or UT	Total IGST paid, if any	GSTIN
(9)	(10)	(11)	(12)

¹ Substituted by Notification No. 15/2019-Customs (N.T.) dated 27.02.2019.

DECLARATION

I/We hereby declare that I/we have obtained the authorization from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.

I/We hereby declare that the goods for export as per this Shipping Bill include only *bona fide* commercial samples, prototypes of goods ²[empty durable container including accessories thereof, imported in relation to COVID -19 vaccines] and *bona fide* gifts of articles for personal use within the value limits prescribed in the relevant exemption Notification and which are for the time being not subject to any prohibition or restriction on their export from India and no transfer of foreign exchange is involved.

I/We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this shipping bills.

I/We hereby declare that the contents of this shipping bill are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Date:

Place:

Signature and name of the authorised courier
with stamp of Authorised Courier]

² Inserted by Notification No. 115/2020-Customs (N.T.) dated 30.12.2020.

¹[FORM- HA
Courier Shipping Bill –V(CSB-V)
[See regulation 6(3)]

A

Name and Address of the Authorised Courier	Name of Customs Station	Courier Registration No.	Port of loading	Airline Name and Flight Number	Customs Shipping Bill Number and Date	AD Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)

B

S. No.	Courier AWB No.	No. of package	Declared Weight	Destination	Consignor / Exporter Name and Address	IEC No. of the Exporter	Terms of invoice	Description of goods as per Exporter Invoice				Invoice Value (FOB)		Consignee's Name and Address	Whether export using e-commerce Yes/No	Whether under MEIS scheme Y/N
								S. No.	Description	Qty	HS Code	Currency	INR			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				(10)	(11)	(12)	(13)	
								(i)	(ii)	(iii)	(iv)	(i)	(ii)			

²[**B.1**

If answer to column (12) in Table B is 'Yes' and the export consignment contains jewellery falling under CTH 7117 or 7113, then provide			
(i) Name of E-commerce Operator or Website	(ii) Payment/ unique transaction ID	(iii) Order No.	(iv) Order Date]

C

GSTIN	Invoice no. and date	Total taxable value	If Supply for export is on payment of IGST. Pl	Whether against Bond or UT	Total Cess paid, if any
			indicate, total IGST paid, if any		
(1)	(2)	(3)	(4)	(5)	(6)

¹ Substituted by Notification No. 15/2019 – Cus.(N.T.), dated 27.02.2019.

² Substituted by Notification No. 81/2022 – Cus.(N.T.), dated 23.09.2022.

(A)					(B)									
Whether export consignment contains jewellery falling under CTH 7117 or CTH 7113 (Yes/ No)					If yes, Item-wise specification corresponding to Column (1):									
(1)					(B.1) General Specifications									
					(2)									
					(i) Item S.No. (as per column (9) of the Table under heading B)					(ii) SKU No.		(iii) Type of jewellery (a) Gold (b) Silver (c)Artificial jewellery (d) Any other precious metal		
If, (B.1)(iii)(a)														
(B.1)(ii)(a.1) Purity (Karat	(B.1)(iii)(a.2) Hall mark certificate (Upload if any)	(B.1)(i)(a.3) Wt. of gold (in gm)	(B.1)(iii)(a.4) Whether studded or set With precious/ semi-precious stones (Yes/No)	(B.1)(iii)(a.4.1) If yes, (a) Diamond or (b) other precious or semi precious stone	(B.1)(iii)(a.4.1)(a) If diamond					(B.1)(iii)(a.4.1)(b) If other precious or semiprecious stone				
[(i) less than 6 or (ii) 6-24]					(B.1)(iii)(a.4.1)(a)(a) Cut [marquise, princess, pear, oval, heart, emerald or any other]	(B.1)(iii)(a.4.1)(a)(b) Color [D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z or any other]	(B.1)(iii)(a.4.1)(a)(c) Clarity [F,IF,V VS1, V VS2,V S1,VS 2,SII,S I2,I1,I 2,I3 or any other]	(B.1)(iii)(a.4.1)(a)(d) Carat	(B.1)(iii)(a.4.1)(a)(e) No. of Stones	(B.1)(iii)(a.4.1)(b)(a) Name of the stone	(B.1)(iii)(a.4.1)(b)(b) Whether Natural or Synthetic	(B.1)(iii)(a.4.1)(c) No. Of Stone	(B.1)(iii)(a.4.1)(d) Country of origin	

Declaration:

(i) I/We hereby declare that the exporter mentioned above has authorised us for booking the shipment under the Courier Airway bill and act as an agent for clearance and export of the goods described above.

(ii) I/We hereby declare that on the basis of declaration of the exporter, I/We shall abide by the declaration in CSB-V, above.

Signature of the Authorised person of the Authorised Courier with
stamp of Authorised Courier.]

¹[FORM – I
[see regulation 7(1)]

To

The ²[Principal Commissioner or Commissioner],
..... (Address)

Subject: Application Form for registration / renewal of authorised courier under the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 issued under Section 157 of the Customs Act, 1962 (52 of 1962).

Sir / Madam,

I/we, the undersigned hereby submit the following details for registration as an authorised courier under the Courier Imports and Exports (Electronic Declaration and processing) Regulations, 2010:

This application is for

- (i) New registration
- (ii) For new PAN based Registration No. for existing registrants.
- (iii) Amendment to information pertaining to existing registrants.

- (1) Name of the Authorized Courier:
- (2) Name of Customs House where registration is required:
- (3) Existing Authorized Courier Registration No.(s), date & Customs Airport, if any:
- (4) Permanent Account No. (PAN No.):
- (5) Constitution of Business:
(Specify whether Proprietorship, Partnership, Public Ltd. / Private Ltd. Company Others.)
- (6) Registered Office address:
(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)
- (7) Name and Residential Address of the Proprietor, Partners of the partnership firm, of Directors of the Company or the persons in charge in case of other category, as the case may be:
(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address).
- (8) Name, designation, residential address and educational qualification / knowledge of Customs law & procedure of duly authorized signatory and employees who will actually be engaged in work of Authorized courier:

¹ Substituted by Notification No. 36/2010-Customs (N.T.) dated 05.05.2010.

² Substituted by Notification No. 56/2014-Customs (N.T.) dated 06.08.2014.

(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)

- (9) In case, it is desired to appoint employees, Name, designation residential address and educational qualification / knowledge of Customs law & procedure of the employees, as the case may be:
(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)
- (10) Particulars of the No. of consignments, value of cargo cleared and duty paid as Authorized Courier during last three financial years:
- (11) Details of Bank Accounts used for business transaction by the Registrant:
(Bank Account No., Name of Bank, Name of the Branch & address to be provided.)
- (12) Details of Service Tax Registration:
(Service Tax Registration No., date of Issue, Commissionerate, Division, Range).
- (13) Whether the registration as Authorized Courier held under these Regulations was cancelled or suspended:
- (14) Whether the applicant or any of the persons proposed to be employed by him have been penalized, convicted or prosecuted under any of the provisions of the Customs Act, 1962 (52 of 1962) or any other law for the time being in force:
- (15) Declaration:

I am / we are authorized to make the following declarations:

I / We declare that all particulars given herein are true and correct.

I / We hereby affirm that I/we have read the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 and agree to abide by them.

I / We hereby undertake to intimate any change in respect of the information provided in the aforesaid application within a period of 30 days.

Date:

Signature and name of the applicant(s)
or authorised signatory]

Place:
